

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 7th May, 2026.

Notification
(Income Tax)

S.R.O. 835 (1)/2026. – The following draft of certain further amendments in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by subsection (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for information of all persons likely to be affected thereby and, as required by sub-section (3) of the said section 237, notice is hereby given that objections or suggestions thereon, if any, may, for the consideration of the Federal Board of Revenue, be sent within seven days of publication of this Notification in the official Gazette. Objections or suggestions received, if any, before expiry of the aforesaid period, shall be taken into consideration by the Federal Board of Revenue, namely: –

DRAFT AMENDMENTS

In the aforesaid Rules, in the Second Schedule, after Part-II-ZD, the following new Part-II-ZE, Part-II-ZF, Part-II-ZG and Part-II-ZH shall be added, namely: –

ELECTRONIC RETURN FOR INDIVIDUALS FOR TAX YEAR 2026



INCOME TAX RETURN FOR TAX YEAR 2026

Electronic Return for Individuals



1. Withholding Summary



Please select your sources of income for the tax year:

Income from Salary
 Property Rental Income
 Income from Other Sources
 Income from Business
 Capital Gain

Income from Foreign Sources and Assets
 Income from Agriculture
 No Income

Have you stayed more than 183 days in Pakistan during the tax year? Yes No

Summary of Economic Transactions

TAX PERIOD
July 1, 2025 - June 30, 2026

Dear Taxpayer,

Thank you for choosing to fulfill your national duty of tax return filing. Correct reporting not only shows your contribution to the national development but also ensures minimum intervention in your Assessment by the tax authority.

Please review available data of your economic transactions for the selected Tax Year. This is indicative data which keeps on updating as per available information. Therefore, correct reporting of income and tax thereon is primarily your own responsibility.

SUMMARY OF WITHHOLDING TAX AS WITHHOLDEE

Description	Taxable Value	Tax Withheld
Sample Section	000,000	000,000
Sample Section	000,000	000,000
Sample Section	000,000	000,000
Other Sections		

SUMMARY OF WITHHOLDING TAX DEPOSITED AS WITHHOLDING AGENT

Description	Taxable Value (PKR)	Tax Withheld (PKR)
Sample Section	000,000	000,000
Sample Section	000,000	000,000
Sample Section	000,000	000,000
Other Sections		

SUMMARY OF SALES TAX RECORD

Description	Value of Supplies (PKR)	Sales Tax (PKR)
Domestic Purchases	000,000	000,000
Imports	000,000	000,000
Domestic Sales	000,000	000,000
Exports	000,000	000,000

[Download Detailed Data](#)

[Start Return Filing >](#)

2. Employment

2.1. Income from Salary

Income from Salary

Income from Salary

Employer Details

Sample Employer 1

Income Details

Description	Code	Total Income	Subject to Final Income	Subject to Exemption	Subject to Normal Income
Total 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	1054				
Value of Perquisites (including Transport Monetization for Government Servants)	1009				
Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)	1099				

Employer

Employer Registration No.

Enter Employer Name

CANCEL ADD

2.2. Tax Deductions

[Data](#)
[Amortization](#)
[Depreciation](#)
[Payment](#)
[Business Details](#)
[Attachment](#)
EN 12/

Employment >

- Salary
- Tax Deductions**
- Property >
- Business >
- Capital Assets >
- Other Sources >
- Foreign Sources / Agriculture >
- Tax Chargeable / Payments >
- Wealth Statement >

Search Amount Code/Description

[ADD INCOME SOURCES](#)
[IMPORT PREVIOUS RETURN](#)
[PREPARE PSD](#)
[CALCULATE](#)

Tax Deductions

Adjustable Tax v

Description	Code	Taxable Amount	Tax Deducted	Action	
Adjustable Tax					
Salary of Employees u/s 149					
Directorship Fee u/s 149(3)					
Advance Tax on Withdrawal of Balance under Pension Fund u/c 23A of Part I of Second Schedule					
Final Tax v					
Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable	Action
Final Tax					
Transport Monetization for Government Servants (after deduction of driver's salary) u/c (77), Part II, 2nd Schedule					
Average Tax v					
Description	Code	Taxable Value	Tax Deducted	Tax Chargeable	Action
Average Tax					
Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate v					
Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate v					

[BACK](#)
[NEXT](#)

3. Property

3.1. Income from Property

Navigation: Data | Amortization | Depreciation | Payment | Business Details | Attachment | EN 9/1

Left sidebar menu: Employment, Property, Receipts / Deductions, Tax Deductions, Business, Capital Gain, Other Sources, Foreign Sources / Agriculture, Tax Chargeable / Payments, Wealth Statement

Search Amount Code/Description

Buttons: ADD INCOME SOURCES | IMPORT PREVIOUS RETURN | PREPARE PSD | CALCULATE


Description	Code	Total Amount	Subject to Exemption	Subject to Normal Tax	Action
Please select properties that earned rental income during the Tax Year.					
Income / (Loss) from Property	2000				
Total Receipts from Property	2019				
Rent Received or Receivable	2001				<input type="checkbox"/>
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				<input type="checkbox"/>
1/5th Of Rent Of Building for Repairs	2031				

Buttons: BACK | NEXT

Select Property

Search Property

List of Properties



No Properties Found

You don't have any declared properties. Add your first property to get started.

Add Property

Buttons: CLOSE | NEXT

Property
✕

Property Information ▼

Sample Address

Property type ▼

Property sub-type ▼

Date of Acquisition 📅

Land area

Land area unit

Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No

Street / Mohallah / Block

Tehsil/City ▼

Sector / Society / Town ▼

District

Province / Territory

CLOSE

ADD

Select Property
✕

Search Property 🔍

List of Properties

- Sample property 1
- Sample property 2
- Sample property 3

Add Property

CLOSE

NEXT

Add Deductions



Search Amount Code/Description



Insurance Premium

Local Rate / Tax / Charge / Cess

Ground Rent

Profit on Capital borrowed for Investment in Property

Share in Rental Income Paid to HBFC of Banks

Rent Collection Expenditure

Legal Service Charges

Amount claimed as Irrecoverable Rent

Payment of Liabilities treated as Income

Other Deductions against Rent

CANCEL

Save

3.2. Tax Deduction

EN

[Data](#)
[Amortization](#)
[Depreciation](#)
[Payment](#)
[Business Details](#)
[Attachment](#)

[Employment](#)
[Property](#)
[- Receipts / Deductions](#)
[- Tax Deductions](#)

[Business](#)
[Capital Gain](#)
[Other Sources](#)
[Foreign Sources / Agriculture](#)
[Tax Chargeable / Payments](#)
[Wealth Statement](#)

Search Amount Code/Description

[ADD INCOME SOURCES](#)
[IMPORT PREVIOUS RETURN](#)
[PREPARE PSD](#)
[CALCULATE](#)

Tax Deductions

Adjustable Tax

Description	Code	Taxable Amount	Tax Deducted	Action
Adjustable Tax				
Rent of Immoveable Property u/s 155				

[BACK](#)
[NEXT](#)

4. Business

4.1. Income from Business

EN

[Data](#)
[Amortization](#)
[Depreciation](#)
[Payment](#)
[Business Details](#)
[Attachment](#)

[Employment](#)
[Property](#)
[Business](#)
[- Manufacturing / Trading Items](#)
[- Other Revenues](#)
[- Management, Administrative, Selling & Financial Expenses](#)
[- Inadmissible / Admissible Deductions](#)
[- Adjustments](#)
[- 7F Tax on Builders and Developers](#)
[- Income from Social Media Content](#)
[- Tax Deductions](#)
[- Balance Sheet](#)

[Capital Gain](#)
[Other Sources](#)
[Foreign Sources / Agriculture](#)
[Tax Chargeable / Payments](#)
[116 - Wealth Statement](#)

Search Amount Code/Description

[ADD INCOME SOURCES](#)
[IMPORT PREVIOUS RETURN](#)
[PREPARE PSD](#)
[CALCULATE](#)

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action
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 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					

[BACK](#)
[NEXT](#)

EN 1/20

Data Amortization Depreciation Payment Business Details Attachment

Employment >
Property >
Business >

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses
- Inadmissible / Admissible Deductions
- Adjustments
- 7F Tax on Builders and Developers
- Income from Social Media Content
- Tax Deductions
- Balance Sheet

Capital Gain >
Other Sources >
Foreign Sources / Agriculture >
Tax Chargeable / Payments >
116 - Wealth Statement >

Search Amount Code/Description

ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action
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					
Share in Taxed Income from ADP	3141					
Gain by builder/developer in excess of 10 times of tax liability under Rule 6 of Eleventh Schedule	3123					

BACK NEXT

EN 1/20

Data Amortization Depreciation Payment Business Details Attachment

Employment >
Property >
Business >

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses
- Inadmissible / Admissible Deductions
- Adjustments
- 7F Tax on Builders and Developers
- Income from Social Media Content
- Tax Deductions
- Balance Sheet

Capital Gain >
Other Sources >
Foreign Sources / Agriculture >
Tax Chargeable / Payments >
116 - Wealth Statement >

Search Amount Code/Description

ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action
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					
Other Indirect Expenses	3180					
Other Expenses						
Accounting Profit / (Loss)	3200					

BACK NEXT

Other Expenses



Search Amount Code/Description



Insurance

Professional Charges

Profit on Debt (Financial Charges / Markup / Interest)

Donation / Charity

Brokerage / Commission

Irrecoverable Debts Written off

Obsolete Stocks / Stores / Spares / Fixed Assets Written off

Accounting (Loss) on Sale of Intangibles

Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund

Accounting (Loss) on Sale of Assets

Accounting Amortization

Accounting Depreciation

CLOSE

ADD

[Data](#)
[Amortization](#)
[Depreciation](#)
[Payment](#)
[Business Details](#)
[Attachment](#)
EN 9/1

[Employment](#) >
 [Property](#) >
 [Business](#) >

[- Manufacturing / Trading Items](#)
[- Other Revenues](#)
[- Management, Administrative, Selling & Financial Expenses](#)
[- Inadmissible / Admissible Deductions](#)
[- Adjustments](#)
[- 7F Tax on Builders and Developers](#)
[- Income from Social Media Content](#)
[- Tax Deductions](#)
[- Balance Sheet](#)

[Capital Gain](#) >
[Other Sources](#) >
[Foreign Sources / Agriculture](#) >
[Tax Chargeable / Payments](#) >
[116 - Wealth Statement](#) >

Search Amount Code/Description

[ADD INCOME SOURCES](#)
[IMPORT PREVIOUS RETURN](#)
[PREPARE PSD](#)
[CALCULATE](#)

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action
Inadmissible Deductions	3239					+ Inadmissible
Admissible Deductions	3259					+ Admissible

[BACK](#)
[NEXT](#)

Inadmissible Deductions



Search Amount Code/Description



Add Backs u/s 29(2) Provision for Doubtful Debts

Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets

Add Backs Provision for Diminution in Value of Investment

Add Backs u/s 21 (i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized

Add Backs u/s 21 (a) Cess / Rate / Tax levied on Profits / Gains

Add Backs u/s 21 (b) Amount of Tax Deducted at Source

Add Backs u/s 21 (c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid

Add Backs u/s 21 (d) Entertainment Expenditure above prescribed limit

Add Backs u/s 21 (e) Contributions to Unrecognized / Unapproved Funds

Add Backs u/s 21 (ea) Excess of 50% of Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund

Add Backs u/s 21 (f) Contributions to Funds not under effective arrangement for deduction of Tax at source

Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation

Add Backs u/s 21(h) Personal Expenditure

Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member

Add Backs u/s 21(l) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode

Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode

Add Backs u/s 21(n) Capital Expenditure

Add Backs u/s 67(1) Expenditure attributable to Non-Business Income

Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years

Add Backs u/s 28(1)(b) Lease Rental not admissible

Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit

Add Backs Tax Gain on Sale of Intangibles

Add Backs Tax Gain on Sale of Assets

Add Backs u/s 21(p) Utility Bills exceeding prescribed amount not paid through prescribed mode

Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered

Add Backs u/s 21(r) Expenditure Attributable to sales for non-integration of business with FBR system

Add Backs u/s 28(1)(b) Lease Rental not admissible on account of cost of Passenger transport vehicle exceeding 2.5 Million Rupees

Add backs u/s 21(ca) Commission in excess of 0.2% of gross amount of supplies to a person not appearing in ATL in Third Schedule of Sales Tax Act

Deduction on profit on debit inadmissible u/s 106A

Add Backs Pre-Commencement Expenditure / Deferred Cost

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

Other Inadmissible Deductions

Add Backs Accounting (Loss) on Sale of Intangibles

Add Backs Accounting (Loss) on Sale of Assets

Add Backs Accounting Amortization

Add Backs Accounting Depreciation

CLOSE

ADD

Admissible Deductions



Search Amount Code/Description



Accounting Gain on Sale of Intangibles

Accounting Gain on Sale of Assets

Tax Amortization for Current Year

Tax Depreciation / Initial Allowance for Current Year

Pre-Commencement Expenditure / Deferred Cost

Add Backs u/s 21 (b) Amount of Tax Deducted at Source

Other Admissible Deductions

Tax (Loss) on Sale of Intangibles

Tax (Loss) on Sale of Assets

Unabsorbed Tax Amortization for Previous Years

Unabsorbed Tax Depreciation for Previous Years

CLOSE

ADD

[Data](#) | [Amortization](#) | [Depreciation](#) | [Payment](#) | [Business Details](#) | [Attachment](#)
EN 93/

[Employment](#) > | [Property](#) > | **[Business](#)** > | [Capital Gain](#) > | [Other Sources](#) > | [Foreign Sources / Agriculture](#) > | [Tax Chargeable / Payments](#) > | [116 - Wealth Statement](#) >

[- Manufacturing / Trading Items](#)
[- Other Revenues](#)
[- Management, Administrative, Selling & Financial Expenses](#)
[- Inadmissible / Admissible Deductions](#)
[- Adjustments](#)
[- 7F Tax on Builders and Developers](#)
[- Income from Social Media Content](#)
[- Tax Deductions](#)
[- Balance Sheet](#)

Search Amount Code/Description

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270					
Unadjusted (Loss) from Business for 2021	327020					
Unadjusted (Loss) from Business for 2022	327021					
Unadjusted (Loss) from Business for 2023	327022					
Unadjusted (Loss) from Business for 2024	327023					
Unadjusted (Loss) from Business for 2025	327024					

[Data](#) | [Amortization](#) | [Depreciation](#) | [Payment](#) | [Business Details](#) | [Attachment](#)
EN 93/

[Employment](#) > | [Property](#) > | **[Business](#)** > | [Capital Gain](#) > | [Other Sources](#) > | [Foreign Sources / Agriculture](#) > | [Tax Chargeable / Payments](#) > | [116 - Wealth Statement](#) >

[- Manufacturing / Trading Items](#)
[- Other Revenues](#)
[- Management, Administrative, Selling & Financial Expenses](#)
[- Inadmissible / Admissible Deductions](#)
[- Adjustments](#)
[- 7F Tax on Builders and Developers](#)
[- Income from Social Media Content](#)
[- Tax Deductions](#)
[- Balance Sheet](#)

Search Amount Code/Description

Description	Code	Total Amount	Taxable Profit	Action
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			

[Data](#) | [Amortization](#) | [Depreciation](#) | [Payment](#) | [Business Details](#) | [Attachment](#)
EN

Employment >

Property >

Business >

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses
- Inadmissible / Admissible Deductions
- Adjustments
- 7F Tax on Builders and Developers
- Income from Social Media Content**
- Tax Deductions
- Balance Sheet

Capital Gain >

Other Sources >

Foreign Sources / Agriculture >

Tax Chargeable / Payments >

116 - Wealth Statement >

Search Amount Code/Description

ADD INCOME SOURCES
IMPORT PREVIOUS RETURN
PREPARE PSD
CALCULATE

Description	Code	Value / Amount	Action
Total Number of Posts During the Year			
Average Number of Views Per Content			
Deemed Revenue			
Actual Total Remuneration Received in Cash and Kind			
Total Revenue			
Total Expenses			
Income from Social Media Contents			

BACK NEXT

4.2. Tax Deductions

Data
Amortization
Depreciation
Payment
Business Details
Attachment
EN

- Employment >
- Property >
- Business >**
 - Manufacturing / Trading Items
 - Other Revenues
 - Management, Administrative, Selling & Financial Expenses
 - Inadmissible / Admissible Deductions
 - Adjustments
 - 7F Tax on Builders and Developers
 - Income from Social Media Content
 - Tax Deductions**
 - Balance Sheet
- Capital Gain >
- Other Sources >
- Foreign Sources / Agriculture >
- Tax Chargeable / Payments >
- 116 - Wealth Statement >

Tax Deductions

Adjustable Tax >

Description	Code	Taxable Amount	Tax Deducted	Action
Adjustable Tax				<input type="button" value="Select"/>

Final Tax >

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable	Action
Final Tax					<input type="button" value="Select"/>

Minimum Tax >

Description	Code	Taxable Amount	Tax Collected/ Deducted	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Action
Minimum Tax								<input type="button" value="Select"/>

Adjustable Taxes X

Search Section



- Import u/s 148 @1%
- Import u/s 148 @2%
- Import u/s 148 @3%
- Import u/s 148 @4%
- Import u/s 148 @4.5%
- Import u/s 148 @5.5%
- Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)
- Payment for Goods u/s 153(1)(a) @1%
- Payment for Goods u/s 153(1)(a) @1.5%
- Payment for Goods u/s 153(1)(a) @2.5%
- Payment for Goods u/s 153(1)(a) @4.5%
- Payment for Services u/s 153(1)(b) @8% u/c (42) of Part IV of Second Schedule
- Purchase of other Commodities by Distributors / Dealers / Wholesalers u/s 236G
- Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G
- Purchase by Retailers u/s 236H
- Adjustments under 236A for Builders/Developers
- Adjustments under 236K for Builders/Developers
- Export Proceeds u/s 147 (6C) @1%

CLOSE

ADD

Search Section



Receipts from Shipping Business of a Non-Resident Person u/s 7

Income from projects u/s 100D @ 20%

Tax Liability u/s 100D Read with Rule 10 of Eleventh Schedule for Builders/Developers

Attributable Income from controlled foreign company u/s 109A @ 15%

Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule

Payment for foreign produced commercials to a Non-Resident u/s 152(1BA) @ 20%

Fee for offshore digital services u/s 152 (1C) @ 15%

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%

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%

Export of IT/ITeS Services u/s 154A @ 0.25%

Export of services u/s 154A @ 1%

Commission / Discount on Petroleum Products u/s 156A @ 12%

Receipts from Shipping Business of a resident person u/s 7A

Tax on business income of builders u/s 7C (advance tax installments paid under Rule 13S)

Tax on business income of developers u/s 7D (advance tax installments paid under Rule 13S)

Royalty / Fee for Technical Services to a Non-Resident covered under ADTT

Tax on Income of Cotton Ginners u/c 17, Part III, 2nd Schedule (Cotton ginning and oil milling activity only)

CLOSE

ADD

Search Section



Import u/s 148 §15

Import u/s 148 §25

Import u/s 148 §3.5%

Import u/s 148 §4%

Import u/s 148 §5.5%

Import u/s 148 §6%

No. of Imported Mobile Phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 900

No. of Imported Mobile Phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100

No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970

No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70

No. of imported mobile phones under CBU category u/s 148 exceeding 350\$ up to 500\$ @ Rs. 5000

No. of imported mobile phones under CBU category u/s 148 exceeding 500\$ @ Rs. 11500

No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000

No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 500\$ @ Rs. 5200

Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II Part III, 1st Schedule

Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule

Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule

Payment for Goods u/s 153(1)(a) @11% - for Toll manufacturers

Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule

Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule

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

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

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

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

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

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

Payment to Non-Resident sports persons u/s 157(2A)(c) / Division II, Part III, 1st Schedule

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

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

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

Payment for Goods u/s 153(1)(a) @0.25%

Payment for Goods u/s 153(1)(a) @5.5%

Payment for Services u/s 153(1)(b) @0.5%

Payment for Services u/s 153(1)(b) @1%

Payment for Services u/s 153(1)(b) @1.5%

Payment for Specified Services u/s 153(1)(b) @2%

Payment for Specified Services u/s 153(1)(b) @ 2%

Payment for IT-enabled service u/s 153(1)(b) @ 4%

Fee for Oil Tanker contractor services u/c (28F), Part II, 2nd Schedule

Receipts from Contracts u/s 153(1)(c) @ 8%

Receipts from Contracts u/s 153(1)(c) @ 10%

Fee for Export related Services u/s 153(2) @ 1%

Export Proceeds u/s 154(1) @ 1%

Sale Proceeds of Goods to Exporter u/s 154(3)

Sale Proceeds of Goods by Industrial undertaking u/s 154(3A)

Contract Payments to Indirect Exporter u/s 154(3B)

Export Proceeds u/s 154(3C)

Brokerage / Commission u/s 233 @ 5%

Brokerage / Commission u/s 233 @ 8%

Brokerage / Commission u/s 233 @ 10%

Brokerage / Commission u/s 233 @ 17%

Electricity Bill of Commercial Consumer u/s 235

Electricity Bill of Industrial Consumer u/s 235

Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule

Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule

No. of Episodes of Foreign produced TV Drama Serial or Play u/s 236CA (1)

Foreign produced TV play (single episode) u/s 236CA (2)

Total Duration (in seconds) for Advertisements Starring Foreign Actor u/s 236CA (3)

Payment for Specified Services u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 8% / Non-ATL @ 16%)

Payment for specified services u/s 153(1)(b) @ 6%

Payment for Services u/s 153(1)(b) @ 15%

Payment for Services u/s 153(1)(b) @ 2%

Receipts from Contracts u/s 153(1)(c) @ 15%

Payment for Contracts u/s 153(1)(c) @ 3%

Payment for IT-enabled service u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 4% / Non-ATL @ 8)

Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 15% / Non-ATL @ 30%)

CLOSE

ADD

[Data](#) | [Amortization](#) | [Depreciation](#) | [Payment](#) | [Business Details](#) | [Attachment](#)
EN

[ADD INCOME SOURCES](#) | [IMPORT PREVIOUS RETURN](#) | [PREPARE PSD](#) | [CALCULATE](#)

Employment >
 Property >
Business >
 - Manufacturing / Trading Items
 - Other Revenues
 - Management, Administrative, Selling & Financial Expenses
 - Inadmissible / Admissible Deductions
 - Adjustments
 - 7F Tax on Builders and Developers
 - Income from Social Media Content
- Tax Deductions
 - Balance Sheet
 Capital Gain >
 Other Sources >
 Foreign Sources / Agriculture >
 Tax Chargeable / Payments >
 116 - Wealth Statement >

Search Amount Code/Description

Tax Deductions

Adjustable Tax

Description	Code	Taxable Amount	Tax Deducted	Action
Adjustable Tax				
Payment for Goods to a PE of a Non Resident u/s 152(2A)(a) being a manufacturing company of such goods				

Final Tax

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable	Action
Final Tax					
Attributable income from controlled foreign company u/s 109A @ 15%					
Commission / Discount on petroleum products u/s 156A @ 12%	64090151				

You may offer this receipt under Normal Tax regime by clicking icon.

Minimum Tax

Description	Code	Taxable Amount	Tax Collected/ Deducted	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Action
Minimum Tax								
Brokerage / Commission u/s 233 @ 10%								

[BACK](#) | [NEXT](#)

Final Tax ✕

Do you want to offer this receipt under Normal Tax Regime?

NO
YES

EN			
Amortization Depreciation Payment Business Details Attachment			
Search Amount Code/Description			
ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE			
Description	Code	Amount	Action
You may move the Personal Assets, mistakenly marked as Business, to the Wealth Statement through icon.			
Total Assets			
Land (Business)	3301		
Building (Business)	3302		
Plant / Machinery / Equipment / Furniture (including fittings)	3303		
Stocks in trade / Stores / Spares	3315		
Motor Vehicle(s)			
Bank Account			
Advances / Deposits / Prepayments	3312		
Cash in hand			
Bonds/Securities			
Other Assets	3348		
Total Equity / Liabilities	3399		
Capital	3352		
Long Term Borrowings / Debt / Loan	3371		
Trade Creditors / Payables	3384		
Other Liabilities	3398		

BACK NEXT

Select Property ✕

Search Property 🔍

Properties declared for previous Tax Year

Sample property 1

Sample property 2

Sample property 3

Properties purchased during the Tax Year

Sample property 4 🗑️ Delete Unknown ⋮

Add Property

CLOSE

NEXT

Delete Property added by system ✕

You have paid withholding tax on purchase of this property as per our record. Non declaration may entail legal action.

CANCEL **DELETE**

Property ✕

Property Information ▼

Sample Address

Property type ▼ Property sub-type ▼ Date of Acquisition 📅

Land area Land area unit Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No Street / Mohallah / Block Tehsil/City ▼

Sector / Society / Town ▼ District Province / Territory

CLOSE **ADD**

Bank Account ✕

Enter IBAN 🔍

Account Title

Bank Name

CLOSE **ADD**

Motor Vehicle ✕

Enter Registration No.

Enter Chassis No.

Make

Model

CLOSE **ADD**

EN

Amortization Depreciation Payment Business Details Attachment

Employment > Property > **Business** >

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses
- Inadmissible / Admissible Deductions
- Adjustments
- 7F Tax on Builders and Developers
- Income from Social Media Content
- Tax Deductions
- **Balance Sheet**
- Capital Gain >
- Other Sources >
- Foreign Sources / Agriculture >
- Tax Chargeable / Payments >
- 116 - Wealth Statement >

Search Amount Code/Description

ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Amount	Action
<p>Total Assets</p> <p>You may move the Personal Assets, mistakenly marked as Business, to the Wealth Statement through icon.</p>			
Land (Business)	3301		
Building (Business)	3302		
Sample property 1	---		
Plant / Machinery / Equipment / Furniture (including fittings)	3303		
Stocks in trade / Stores / Spares	3315		
Motor Vehicle(s)			
Sample Motor Vehicle 1			
Bank Account			
Sample IBAN, Title, Bank Name			
Advances / Deposits / Prepayments	3312		
Cash in hand			
Bonds/Securities			
Other Assets	3348		
Total Equity / Liabilities	3399		
Capital	3352		
Long Term Borrowings / Debt / Loan	3371		
Trade Creditors / Payables	3384		
Other Liabilities	3398		

BACK NEXT

Disposal of Property ✕

Whether the property is Sold or Gifted

Sold / Exchanged

Gifted

Cancel Next

Property Sold/Exchange ✕

Property Information ▼

Sample Address

Property type ▼	Property sub-type ▼	Date of Acquisition 📅
Land area	Land area unit	Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No	Street / Mohallah / Block	Tehsil/City ▼
Sector / Society / Town ▼	District	Province / Territory

Sale information ▼

Date of sale/disposal ▼	Holding period	Percentage of property sold/disposed
link CPR u/s 236C with the property sold ▼	Sale/disposal price	Capital gain/loss

CLOSE

NEXT

Disposal of Property ✕

Whether the property is Sold or Gifted

Sold / Exchanged

Gifted

Gifted to a relative

Gifted to others

Cancel

Next

Gifted Out ✕

CNIC/NICOP NTN POC/Foreigner's Passport No.

Disposal of Property ✕

Whether the property is Sold or Gifted

Sold / Exchanged

Gifted

Gifted to a relative

Gifted to others

Property Details
✕

Property Information ▼

Sample Address

Property type ▼	Property sub-type ▼	Date of Acquisition
Land area	Land area unit	Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No	Street / Mohallah / Block	Tehsil/City ▼
Sector / Society / Town ▼	District	Province / Territory

Sale information ▼

Date of sale/disposal ▼	Holding period	Percentage of property sold/disposed
CNIC/NTN of Donee	Fair market price	Capital gain/loss

CLOSE
NEXT

5. Capital Gains

5.1. Income from Capital Gains

Capital Gain/ (Loss) on Capital Asset / Properties / Securities

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Total Capital Gain / (Loss)	4000				

Capital Gain u/s 37 (Capital Assets)

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt	Capital Gain / Loss	Action
Capital Gain - Capital Assets u/s 37						[+]
Gold						[+]

Capital Gain u/s 37(1A) (Property)

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt Capital Gain	Capital Gain / Loss	Tax Chargeable	Action
Capital Gain/Loss - Property u/s 37(1A)							[+]

Capital Gain u/s 37A (Securities)

Description	Code	Taxable Amount / Capital Gain / Loss	Tax Deducted	Tax Chargeable
Capital Gain - Capital Assets u/s 37A				

Add Capital Assets

Search Amount Code/Description

- Shares of Listed Company sold outside the preview of NCCPL / PSX
- Shares of Company sold outside the preview of NCCPL / PSX
- Jewelry
- Coins
- Gold
- Painting
- Motor Vehicle
- Others

CLOSE ADD

Select Property ×

Search Property 🔍

Properties declared for previous Tax Year

Sample property 1

Sample property 2

Sample property 3

Properties purchased during the Tax Year

Sample property 4

Add Property

CLOSE NEXT

Select Property ×

Search Property 🔍

Properties declared for previous Tax Year

Sample property 1

Sample property 2

Sample property 3

Properties purchased during the Tax Year

Sample property 4

Add Property

CLOSE NEXT

Property (1 / 1) ✕

Property Information ▼

Sample Address

Property type ▼ Property sub-type ▼ Date of Acquisition 📅

Land area 📏 Land area unit ▼ Acquisition cost/value 👉

Property Address ▼

Plot / Flat / House / Shop No 📄 Street / Mohallah / Block 📄 Tehsil/City ▼

Sector / Society / Town ▼ District 📄 Province / Territory 📄

Sale information ▼

Date of sale/disposal ▼ Holding period 📄 Percentage of property sold/disposed 👉

link CPR u/s 236C with the property sold ▼ Sale/disposal price 👉 Capital gain/loss 👉

CLOSE
NEXT

Data Amortization Depreciation Payment Business Details Attachment EN

Employment > Property > Business > **Capital Gain >** Capital gain on Asset/Property/Securities - Tax Deductions Other Sources > Foreign Sources / Agriculture > Tax Chargeable / Payments > 116 - Wealth Statement >

ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Search Amount Code/Description 🔍

Capital Gain/ (Loss) on Capital Asset / Properties / Securities

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Total Capital Gain/(Loss)	4000				

Capital Gain u/s 37 (Capital Assets) ▼

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt	Capital Gain / Loss	Action
Capital Gain - Capital Assets u/s 37						📄
Gold						📄

Capital Gain u/s 37(1A) (Property) ▼

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt Capital Gain	Capital Gain / Loss	Tax Chargeable	Action
Capital Gain/Loss - Property u/s 37(1A)							📄
Sample Property 1 10 Maria, Residential Flat, Purchase Date: 01.01.2015, Sale Date: 30.06.2025, Holding Period: 10 Year			2,000,000				📄

Capital Gain u/s 37A (Securities) ▼

Description	Code	Taxable Amount / Capital Gain / Loss	Tax Deducted	Tax Chargeable
Capital Gain - Capital Assets u/s 37A				

BACK NEXT

5.2. Tax Deduction

Data Amortization Depreciation Payment Business Details Attachment
EN

- Employment >
- Property >
- Business >
- Capital Gain >
- Capital gain on Asset/Property/Securities >
- Tax Deductions**
- Other Sources >
- Foreign Sources / Agriculture >
- Tax Chargeable / Payments >
- 116 - Wealth Statement >

Search Amount Code/Description Q

ADD INCOME SOURCES
IMPORT PREVIOUS RETURN
PREPARE PGID
CALCULATE

Tax Deductions

Final Tax v

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable	Action
Final Tax					
Capital Gain on Immovable Property u/s 37(1A)	64220090				v
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT u/s 37A @15%					

Minimum Tax v

Description	Code	Taxable Amount	Tax Collected/ Deducted	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Action
Minimal Tax								
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								

BACK
NEXT

Final Tax
✕

Search Section Q

- Capital Gains on Securities u/s 37A @0% (where security was acquired prior to July 01,2013)
- Capital Gains on Securities u/s 37A @2.5%
- Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)
- Capital Gains on Securities u/s 37A @7.5%
- Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT u/s 37A @15%
- Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (For stock funds) u/s 37A
- Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (Other than stock funds) u/s 37A
- Capital Gains on Securities u/s 37A @12.5% (where securities acquired between July 01, 2013 to June 30,2022)
- Capital Gains on Securities u/s 37A @10%(where securities acquired between 1st day of July, 2022 and 30th June, 2024)
- Capital Gains on Securities u/s 37A @15%

CLOSE

ADD

6. Other Sources

6.1. Income from other sources

EN 9/2

Amortization Depreciation Payment Business Details Attachment

Employment >
Property >
Business >
Capital Assets >
Other Sources >
- Receipts / Deductions
- Tax Deductions
Foreign Sources / Agriculture >
Tax Chargeable / Payments >
Wealth Statement >
Wealth Statement >

Search Amount Code/Description

ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Actions
● You may add multiple incomes from the drop down lists.						
Income / (Loss) from Other Sources	5000					
Receipts from Other Sources	5029					<input type="button" value="Add"/>
Profit on Debt	500312					
Dividend Income						
Return on Investment on Sukuks						
Deductions from Other Sources	5089					
Other Deductions	5088					

BACK NEXT

Add Other Income Sources

Search Amount Code/Description

Rent from sub lease of Land or Building

Rent from lease of Building with Plant and Machinery

Loan, Advance, Deposit or Gift received in Cash

Other Receipts

Royalty

Ground Rent

Family Pension / Pension

Yield on Behbood Certificates / Pensioner's Benefit Account Shuhada Family Benefit Account

CLOSE ADD

6.2. Tax Deductions

EN اردو

Data Amortization Depreciation Payment Business Details Attachment

Employment >
Property >
Business >
Capital Assets >
Other Sources >
- Receipts / Deductions
- Tax Deductions
Foreign Sources / Agriculture >
Tax Chargeable / Payments >
Wealth Statement >

Search Amount Code/Description 🔍

ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSID CALCULATE

Tax Deductions

Adjustable Tax

Description	Code	Taxable Amount	Tax Deducted	Action
Adjustable Tax				Remove

Final Tax

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable	Action
Final Tax					Remove

BACK NEXT

Adjustable Tax

Search Section 🔍

151(1)(a) - Profit on Debt u/s 151 from NSC / PO Deposits

Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits

Profit on Debt u/s 151(1)(c) from Government Securities

151(1) (d) - Profit on Debt u/s 151 from Others

Profit on Debt to a Non-Resident u/s 152(2)

CLOSE ADD

Search Section



- Dividend u/s 150 - Dividend received from debt securities mutual funds
- Dividend u/s 150 @ 7.5% (Non-Resident u/c (111A), Part IV of Second Schedule)
- Dividend u/s 150 @ 15% (Non-Resident u/c (111A), Part IV of Second Schedule)
- Dividend u/s 150 (ATL @ 35% / Non-ATL @ 70%)
- Dividend u/s 150 @0%
- Dividend u/s 150 @35%
- Dividend u/s 150 @7.5%
- Dividend u/s 150 @15%
- Dividend u/s 150 @ 25% (Non-Resident u/c (111A), Part IV of Second Schedule)
- Dividend u/s 150 @ 35% (Non-Resident u/c (111A), Part IV of Second Schedule)
- Person receiving dividend from a company where the company's income is exempt from tax u/s 5 (@ 25% u/s 150)

 Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5

- Profit on Debt u/c 5(A) of Part II, Second Schedule (ATL @10%, non-ATL @20%)
- Profit on Debt u/c 5(AA) of Part II, Second Schedule (ATL @10%, non-ATL @20%)
- Profit on Debt u/s 151 u/c 5AB, Part II, Second Schedule (ATL @10%, non-ATL @20%)
- 151(1)(a) - Profit on Debt u/s 151 from NSC / PO Deposits
- Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits
- Profit on Debt u/s 151(1)(c) from Government Securities
- 151(1) (d) - Profit on Debt u/s 151 from Others
- Prize on Prize Bond u/s 156
- Winnings from Crossword Puzzle u/s 156
- Winnings from Raffle u/s 156
- Winnings from Lottery u/s 156
- Winnings from Quiz u/s 156
- Winnings from Sale Promotion u/s 156
- Return on Investment in Sukuks u/s 151(1A) @ 10%
- Return on Investment in Sukuks u/s 151(1A) @ 12.5%
- Return on Investment in Sukuks u/s 151(1A) @ 25%
- If return on investment is exceeding 1 million on sukukh u/s 5AA @ 12.5% u/s 151(1A), u/s 152(1DB)
- If return on investment is not exceeding 1 million on sukukh u/s 5AA @ 10% u/s 151(1A), u/s 152(1DB)

 Payment to Non-resident u/s 152(2) for profit on debt / u/c (5A) @ 10%, Part II, 2nd Schedule

- Profit on Debt on National Savings Certificates including Defence Saving pertaining to previous years u/s 39(4A)
- Return on investment in Sukuks to a Non-Resident u/s 152(1DB) @ 10%
- Return on investment in Sukuks to a Non-Resident u/s 152(1DB) @ 12.5%

CLOSE

ADD

EN 9/27

Data Amortization Depreciation Payment Business Details Attachment

Employment >
Property >
Business >
Capital Assets >
Other Sources >
- Receipts / Deductions >
- Tax Deductions >
Foreign Sources / Agriculture >
Tax Chargeable / Payments >
Wealth Statement >

Search Amount Code/Description Q

ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Tax Deductions

Adjustable Tax

Description	Code	Taxable Amount	Tax Deducted	Action
Adjustable Tax				+
Profit on Debt to a Non-Resident u/s 152(2)				+

Final Tax

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable	Action
Final Tax					+
Payment to Non-resident u/s 152(2) for profit on debt / u/c (SA) @ 10%, Part II, 2nd Schedule					+
Dividend to non-resident covered under ADTT u/s 150/ u/s 5					+
Special Tax Rate for Dividend covered under ADTT: 10%					

BACK NEXT

Attribute

Special Tax Rate for Dividend covered under ADTT

CLOSE ADD

7. Foreign Source / Agriculture

7.1. Foreign Source

Navigation: Data | Amortization | Depreciation | Payment | Business Details | Attachment | EN

Left Menu: Employment, Property, Business, Capital Assets, Other Sources, **Foreign Sources / Agriculture**, Foreign Sources, Agriculture, Tax Chargeable / Payments, 116 - Wealth Statement

Search Amount Code/Description

Buttons: ADD INCOME SOURCES | IMPORT PREVIOUS RETURN | PREPARE PSD | CALCULATE

+ Add Tax Identification No.

Foreign Details

Tax Identification Number: 1234567 | Country: United Kingdom

Income Details

Description	Code	Gross Revenue/ Receipt	Total Expenses / Cost	Exempt Income	Normal Income	Tax Paid on Foreign Income	Action
Foreign Income	6000						
Foreign Property Income	6029						
Foreign Business Income	6039						
Foreign Capital Gains	6049						
Foreign Other Sources Income	6059						
Foreign Salary Income	6011						

Buttons: BACK | NEXT

Foreign Tax Identification Number

Foreign Sources

Foreign Tax Identification Number

Country

CLOSE | ADD

Property/Capital Gain/Other Sources

Foreign Sources

Income Source

Description

CLOSE | ADD

Business

Foreign Sources

7.2. Agriculture Income

Data Amortization Depreciation Payment Business Details Attachment EN اردو

Employment >
Property >
Business >
Capital Assets >
Other Sources >
Foreign Sources / Agriculture >
- Foreign Sources >
- Agriculture >
Tax Chargeable / Payments >
116 - Wealth Statement >

Search Amount Code/Description

Description	Code	Total Agriculture Income	Exempt Agriculture Income	Amount Subject to Normal Tax	Tax Paid in Province	Action
Please select properties that earned Agricultural income during the Tax Year. You may also add the properties not owned by you.						
Agriculture Income	6100					<input type="button" value="Property"/>

Select Property ✕

🔍

List of Properties

- Sample property 1
- Sample property 2
- Sample property 3

Add Property

CLOSE

➡ NEXT

Property ✕

Property Information ▼

Sample Address

Property type ▼

Property sub-type ▼

Date of Acquisition 📅

Land area

Land area unit

Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No

Street / Mohallah / Block

Tehsil/City ▼

Sector / Society / Town ▼

District

Province / Territory

CLOSE
ADD

8. Tax Chargeable/Payments

8.1. Allowances, Reductions, Credits

The screenshot shows a software interface for tax calculations. The main menu on the left includes 'Tax Chargeable / Payments' which is expanded to show 'Allowances, Reductions and Credits'. The main area displays three sections:

- Deductible Allowances:** A table with columns: Description, Code, Total, Inadmissible, Admissible, Action. One entry is shown: 'Deductible Allowances' with code '9009'.
- Tax Reductions:** A table with columns: Description, Code, Total Amount, Tax Chargeable, Tax Reduced, Action. One entry is shown: 'Tax Reductions' with code '9309'.
- Tax Credits:** A table with columns: Description, Code, Eligible Amount, Ineligible Amount, Tax Credit, Action. One entry is shown: 'Tax Credits' with code '9329'.

Buttons for 'ADD INCOME SOURCES', 'IMPORT PREVIOUS RETURN', 'PREPARE PSD', 'CALCULATE', 'BACK', and 'NEXT' are visible.

This modal window is titled 'Deductibles Allowances'. It features a search bar 'Search Amount Code/Description' and a list of items:

- Zakat u/s 60
- Workers Welfare Fund u/s 60A
- Educational Expenses u/s 60D

Buttons for 'CLOSE' and 'ADD' are at the bottom.

This modal window is titled 'Tax Reductions'. It features a search bar 'Search Amount Code/Description' and a list of items:

- Tax Reduction on income derived from a startup business, owned 100% by Women
- Tax Reduction on Tax Charged on Behhood Certificates / Pensioner's Benefit Account In excess of applicable rate
- 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%
- 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%

Buttons for 'CLOSE' and 'ADD' are at the bottom.

Tax Credits
✕

Search Amount Code/Description
🔍

Tax Credit for Charitable Donations u/s 61

- Tax Credit for Contribution to Approved Pension Fund u/s 63
- Tax Credit for interest paid on low-cost housing loan u/s 63A
- Tax credit u/s 64D for POS machine
- Tax Credit for Certain Persons (Coal Mining Projects) u/s 65F
- Tax Credit for Certain Persons (Startups) u/s 65F
- Investment Tax Credit for Specified industrial undertaking u/s 65G
- Tax credit u/s 65G specified Industrial Undertakings
- Tax Credit u/s 103
- Tax Credit for Tax Paid on Share Income from AOP
- Tax credit for Charitable Organizations u/s 100C
- Surrender of Tax Credit on Investments in Shares disposed off before time limit
- Tax Credit for Charitable Donations u/s 61 where the donation is made to associate

CLOSE
ADD

8.2. Tax on Deemed Income (Capital Assets)

Data
Amortization
Depreciation
Payment
Business Details
Attachment
EN 9/9

- Employment >
- Property >
- Business >
- Capital Gain >
- Other Sources >
- Foreign Sources / Agriculture >
- Tax Chargeable / Payments >
- Allowances, Reductions and Credits
- Tax on Deemed Income
- Withholding Taxes
- Computations
- 116 - Wealth Statement >

Search Amount Code/Description
🔍

ADD INCOME SOURCES
IMPORT PREVIOUS RETURN
PREPARE PSD
CALCULATE

ⓘ Please add/delete the properties through balance sheet or wealth statements if required.

Description	Code	Cost / Declared Value	Fair Market Value	Exclusion/ Action
Land (Business)	3301			
Sample Plot 1	3301			[+]
Building (Business)	3302			
Agricultural Property (Non-Business)	7001			
Commercial Property (Non-Business)	7002			
Industrial Property (Non-Business)				
Residential Property (Non-Business)				
Total Value of capital assets	7106			
Total value of capital assets taxable under section 7E	7107			
Deemed Income under section 7E	7108			

BACK
NEXT

Exclusion ✕

Please select reason for exclusion, if allowed under sub-section(2) or sub-section(3) of 7E .

Reason for exclusion

Add Evidence

CLOSE **SAVE**

Exclusion ✕

Please select reason for exclusion, if allowed under sub-section(2) or sub-section(3) of 7E .

Add Evidence

Exclusion File. PDF 🗑️

CLOSE **SAVE**

8.3. Withholding Taxes

Data
Amortization
Depreciation
Payment
Business Details
Attachment
EN

- Employment >
- Property >
- Business >
- Capital Gain >
- Other Sources >
- Foreign Sources / Agriculture >
- Tax Chargeable / Payments >**
- Allowances, Reductions and Credits
- Tax on Deemed Income
- Withholding Taxes**
- Computations
- 116 - Wealth Statement >

Search Amount Code/Description

ADD INCOME SOURCES
IMPORT PREVIOUS RETURN
PREPARE PSDI
CALCULATE

Tax Deductions

Adjustable Tax

Description	Code	Taxable Amount	Tax Deducted	Action
Adjustable Tax				
Salary of Employees u/s 149	64020004			

You may edit/delete amounts appearing against this section through Employment Tab

Final Tax

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable	Action
Final Tax					

Minimum Tax

Description	Code	Taxable Amount	Tax Collected/ Deducted	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Action
Minimum Tax								
Electricity Bill of Domestic Consumer u/s 235								

Average Tax

Description	Code	Tax Rate	Taxable Values	Tax Deducted	Tax Chargeable	Action
Average Tax						

BACK
NEXT

Search Section



Advance tax on cash withdrawal u/s 231AB

Motor Vehicle Registration Fee u/s 231B(1) (Up to 850 cc) – on value of vehicle

Motor Vehicle Transfer Fee u/s 231B(2) (above 850cc) – on engine capacity of vehicle

Motor Vehicle Sale u/s 231B(3) (Up to 850 cc) – on value of vehicle

Motor Vehicle Registration Fee u/s 231B (1A) (Non-ATL @ 4%)

Motor vehicle registration by person who has not purchased vehicle from local manufacturer u/s 231B(2A)

Motor Vehicle Registration Fee u/s 231B(1) (Without Engine Capacity)

Motor Vehicle Transfer Fee u/s 231B(2) (Without Engine Capacity)

Motor Vehicle Sale u/s 231B(3) (851cc to 1000cc) – on value of vehicle

Motor Vehicle Sale u/s 231B(3) (Without Engine Capacity)

Motor Vehicle Sale u/s 231B(3) (1601cc to 1800cc) – on value of vehicle

Motor Vehicle Sale u/s 231B(3) (1801cc to 2000cc) – on value of vehicle

Motor Vehicle Sale u/s 231B(3) (2001cc to 2500cc) – on value of vehicle

Motor Vehicle Sale u/s 231B(3) (2501cc to 3000cc) – on value of vehicle

Motor Vehicle Registration Fee u/s 231B(1) (851cc to 1000cc) - on value of vehicle

Motor Vehicle Sale u/s 231B(3) (Above 3000cc) - on value of vehicle

Motor Vehicle Registration Fee u/s 231B(1) (1001cc to 1300cc) - on value of vehicle

Motor Vehicle Registration Fee u/s 231B(1) (1301cc to 1600cc) - on value of vehicle

Motor Vehicle Registration Fee u/s 231B(1) (1601cc to 1800cc) - on value of vehicle

Motor Vehicle Registration Fee u/s 231B(1) (1801cc to 2000cc) - on value of vehicle

Motor Vehicle Registration Fee u/s 231B(1) (2001cc to 2500cc) - on value of vehicle

Motor Vehicle Registration Fee u/s 231B(1) (2501cc to 3000cc) - on value of vehicle

Motor Vehicle Registration Fee u/s 231B(1) (Above 3000cc) - on value of vehicle

Goods Transport Public Vehicle Tax u/s 234

Passenger Transport Public Vehicle Tax u/s 234

Private Vehicle Tax u/s 234

Telephone Bill u/s 236(1)(a)

Cellphone Bill u/s 236(1)(a)

Prepaid Telephone Card u/s 236(1)(b)

Phone Unit u/s 236(1)(c)

Internet Bill u/s 236(1)(d)

Prepaid Internet Card u/s 236(1)(e)

Purchase by Auction u/s 236A (including renewal of license)

Sale / Transfer of Immovable Property u/s 236C

Tax Deducted u/s 236C where Property Purchased & Sold within Tax Year

Tax Deducted u/s 236C where Property Purchased Prior to current Tax Year

Functions / Gatherings Charges u/s 236CB (ATL @ 10% / Non-ATL @ 20%)

Withholding tax on Sale Considerations u/s 37(6) @ 10%

Purchase / Transfer of Immovable Property u/s 236K

Persons remitting amount abroad through credit / debits / prepaid cards u/s 236Y

Advance tax on foreign domestic workers u/s 231C

CLOSE

ADD



Search Section



Advance tax u/s 236C for Investment by Non-Resident

Foreign Indenting Commission u/s 154A(1)(da) / Division IVA, Part III, First Schedule

Bonus shares issued by companies u/s 236Z

Lease of rights to collect tolls u/s 236A(3)

Advance tax u/s 236K for Non-Resident Transferee

CLOSE

ADD

8.4. Computations

Data		Amortization	Depreciation	Payment	Business Details	Attachment	EN	
Employment	>	Search Amount Code/Description <input type="text"/>						ADD INCOME SOURCES
Property	>							IMPORT PREVIOUS RETURN
Business	>							PREPARE PSD
Capital Gain	>							CALCULATE
Other Sources	>							
Foreign Sources / Agriculture	>							
Tax Chargeable / Payments	>							
- Allowances, Reductions and Credits								
- Tax on Deemed Income								
- Withholding Taxes								
Computations								
116 - Wealth Statement	>							
Description	Code	Total Income	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action		
Income from Salary	1000							
Income / (Loss) from Property	2000							
Total Income / (Loss) from Business								
Income / (Loss) from Business	3000							
Taxable Profit u/s 7F	9010							
Income from Social Media Contents								
Gains / (Loss) from Capital Assets	4000							
Income / (Loss) from Other Sources	5000							
Foreign Income	6000							
Agriculture Income	6100							
Share in Income from AOP								
Total Income	9000							
Deductible Allowances	9009							
Taxable Income	9100							
Normal Tax	920000							
Turnover Tax u/s 113								
Turnover/Tax on Income of Cotton Ginneries	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							
Accounting Profit / Tax Chargeable u/s 113C @17%	923173							
Tax on High Earning Persons u/s 4C	9231822							
Surcharge on high earning person u/s 4AB	923184							
Tax on deemed income u/s 7E @20% (Of 5% of FMV)	923183							
Difference of Minimum Tax Chargeable								
Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193							
Difference of Minimum Tax Chargeable u/s 113	923194							
Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189							
Difference of Minimum Tax Chargeable	923201							
Fixed / Final Tax	920100							
WWF	920900							
Tax Reductions	9309							
Tax Credits	9329							
Tax Chargeable	9200							
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198							
Refund Adjustment of Other Year(s) against Demand of this Year	92101							
Withholding Income Tax	9201							
Advance Income Tax								
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 147 read with section 7F	92027							
Advance Income Tax u/s 147A	92022							
Admitted Income Tax	9203							
Refundable Income Tax	9210							

9. Wealth Statements

9.1. Foreign Assets / Liabilities

The screenshot shows a software interface for entering foreign assets and liabilities. At the top, there are tabs for 'Data', 'Amortization', 'Depreciation', 'Payment', 'Business Details', and 'Attachment'. On the right, there are buttons for 'ADD INCOME SOURCES', 'IMPORT PREVIOUS RETURN', 'PREPARE PSD', and 'CALCULATE'. A search bar is located at the top left of the main area. On the left side, there is a navigation menu with categories like 'Employment', 'Property', 'Business', 'Capital Gain', 'Other Sources', 'Foreign Sources / Agriculture', 'Tax Chargeable / Payments', 'Wealth Statement', and 'Reconciliation of Net Assets'. The 'Wealth Statement' category is expanded to show 'Foreign Assets / Liabilities'. The main area contains a table with columns for 'Description', 'Code', 'Amount', and 'Action'. The table lists the following items:

Description	Code	Amount	Action
Foreign Assets and Liabilities Statement			
Foreign Immovable Property			<input type="checkbox"/>
Foreign Movable Assets			<input type="checkbox"/>
Foreign Business Capital			<input type="checkbox"/>
Total Foreign Assets			
Payables (Borrowing / Loan / Credits, etc)			<input type="checkbox"/>
Total Foreign Liabilities			
Net Foreign Assets Current Year			

At the bottom right, there are 'BACK' and 'NEXT' buttons.

The screenshot shows a form titled 'Foreign Immovable Property' with a close button (X) in the top right corner. The form is divided into two sections: 'Property Information' and 'Property Address'. The 'Property Information' section includes:

- A text input field for 'Sample Address'.
- Three dropdown menus: 'Property type', 'Property sub-type', and 'Date of Acquisition' (with a calendar icon).
- Three text input fields: 'Land area', 'Land area unit', and 'Acquisition cost/value'.

The 'Property Address' section includes:

- Three text input fields: 'Plot / Flat / House / Shop No', 'Street / Mohallah / Block', and 'City'.
- A dropdown menu for 'Country'.

At the bottom right, there are 'CLOSE' and 'ADD' buttons.

Foreign Moveable Assets ✕

Cash in hand

Investment / Advances

Assets held on other's name

Motor Vehicle(s)

Any Other Assets

Bank Account

CLOSE **ADD**

Bank Account ✕

Enter IBAN / Account Number

Account Title

Bank Name

Country ▾

CLOSE **ADD**

Foreign Business Capital ✕

Description

CLOSE **SAVE**

Payables (Borrowing / Loan / Credits, etc.) ✕

Description

CLOSE
SAVE

Data
Amortization
Depreciation
Payment
Business Details
Attachment
EN #1/1

- Employment >
- Property >
- Business >
- Capital Gain >
- Other Sources >
- Foreign Sources / Agriculture >
- Tax Chargeable / Payments >
- Wealth Statement**
- Foreign Assets / Liabilities
- Personal Assets / Liabilities
- Reconciliation of Net Assets

Search Amount Code/Description
🔍

ADD INCOME SOURCES
IMPORT PREVIOUS RETURN
PREPARE PSD
CALCULATE

Description	Code	Amount	Action
Immovable Properties (Non-Business) + Property			
ⓘ Business Properties must be added in the Balance Sheet. You may move the Business Properties to Balance Sheet through 📄 Icon.			
Residential Properties			
Sample Property 1			📄 ✎ 🗑
Sample Property 2			📄 ✎ 🗑
Sample Property 3			📄 ✎ 🗑
Financial Assets & Investments (Non-Business) + Assets			
Bank Account(s)			📄
Cash in hand			📄
Investments / Stocks / Bonds / etc			📄
Advances / Prepayments / Receivables			📄
Assets held on others name (including non-filer Spouse/Dependents)			📄
Moveable Assets (Non-Business) + Assets			
Motor Vehicle(s)			
Sample Motor Vehicle 1			📄 ✎ 🗑
Equipment(s)			📄
Animal(s)			📄
Precious Possession			📄
Household Effects			📄
Personal Items			📄
Any Other Asset(s)			📄
Business Capital			
Assets held outside Pakistan			
Total Assets			
Payables (Borrowing / Loan / Credits, etc.)			📄
Foreign liabilities (Non-Business)			📄
Total Liabilities			
Net Assets Current Year			

BACK
NEXT

9.2. Personal Assets/Liabilities

The screenshot shows a software interface for managing personal assets and liabilities. At the top, there are tabs for 'Date', 'Amortization', 'Depreciation', 'Payment', 'Business Details', and 'Attachment'. On the right, there are buttons for 'EN', 'ADD INCOME SOURCES', 'IMPORT PREVIOUS RETURN', 'PREPARE PSD', and 'CALCULATE'. A left-hand navigation menu includes categories like 'Employment', 'Property', 'Business', 'Capital Gain', 'Other Sources', 'Foreign Sources / Agriculture', 'Tax Chargeable / Payments', 'Wealth Statement', 'Personal Assets / Liabilities', and 'Reconciliation of Net Assets'. The main area features a search bar and a table with columns for 'Description', 'Code', 'Amount', and 'Action'. The table lists various asset categories such as 'Immovable Properties (Non-Business)', 'Financial Assets & Investments (Non-Business)', 'Moveable Assets (Non-Business)', 'Business Capital', 'Total Assets', 'Payables (Borrowing / Loan / Credits, etc.)', 'Foreign liabilities (Non-Business)', 'Total Liabilities', and 'Net Assets Current Year'. 'BACK' and 'NEXT' buttons are located at the bottom right.

The 'Select Property' dialog box contains a search bar and a list of properties. It is divided into two sections: 'Properties declared for previous Tax Year' and 'Properties purchased during the Tax Year'. The first section lists 'Sample Property 1', 'Sample Property 2', and 'Sample Property 3'. The second section lists 'Sample Property 4' with a 'Delete Unknown' button and a dropdown arrow. Below the list is a dashed box labeled 'Add Property'. At the bottom, there are 'CLOSE' and 'NEXT' buttons.

Property (1 / 3)
✕

Property Information ▼

Sample Address

Property type ▼

Property sub-type ▼

Date of Acquisition

Land area

Land area unit

Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No

Street / Mohallah / Block

Tehsil/City ▼

Sector / Society / Town ▼

District

Province / Territory

BACK

NEXT

Select Property
✕

Please fill all mandatory fields in Yellow highlighted Properties:

Search Property

Properties declared for previous Tax Year

Sample Property 1

Sample Property 2

Sample Property 3

Properties purchased during the Tax Year

Add Property

CANCEL

NEXT

Financial Assets & Investments (Non-Business) ✕

Bank Account(s)

Cash in hand

Investments / Stocks / Bonds / etc.

Advances / Prepayments / Receivables

Assets held on others name (including non-filer Spouse/Dependents)

CLOSE **ADD**

Moveable Assets (Non-Business) ✕

Search Amount Code/Description 🔍

Motor Vehicle(s)

Equipment(s)

Animal(s)

Precious Possession

Household Effects

Personal Items

Any Other Asset(s)

CLOSE **ADD**

Motor Vehicle ✕

Enter Registration No.

Enter Chassis No.

Make

Model

CLOSE **ADD**

Assets held on others name ✕

CNIC/NICOP NTN POC/Foreigner's Passport No.

CNIC/NICOP No. 🔍

Name

Asset Type ▾

Description ↵

CLOSE **SAVE**

Assets held on others name ✕

CNIC/NICOP NTN POC/Foreigner's Passport No.

🔍

▼

- Immovable Property
- Vehicle
- Equipment
- Other Assets

Data				Amortization	Depreciation	Payment	Business Details	Attachment	EN
Employment	>	Search Amount Code/Description		Q	ADD INCOME SOURCES		IMPORT PREVIOUS RETURN	PREPARE PSD	CALCULATE
Property	>	Description	Code	Amount	Action				
Business	>	Immovable Properties (Non-Business) Property							
Capital Gain	>	Business Properties must be added in the Balance Sheet. You may move the Business Properties to Balance Sheet through icon.							
Other Sources	>	Residential Properties							
Foreign Sources / Agriculture	>	Sample Property 1 icon icon icon							
Tax Chargeable / Payments	>	Sample Property 2 icon icon icon							
Wealth Statement	>	Sample Property 3 icon icon icon							
- Personal Assets / Liabilities	>	Financial Assets & Investments (Non-Business) Assets							
- Reconciliation of Net Assets	>	Bank Account(s) icon							
		Sample IBAN, Title, Bank Name icon icon							
		Cash in hand icon							
		Investments / Stocks / Bonds / etc icon							
		Advances / Prepayments / Receivables icon							
		Assets held on others name (including non-filer Spouse/Dependents) icon							
		Moveable Assets (Non-Business) Assets							
		Motor Vehicle(s) icon							
		Sample Motor Vehicle 1 icon icon							
		Equipment(s) icon							
		Animal(s) icon							
		Precious Possession icon							
		Household Effects icon							
		Personal Items icon							
		Any Other Asset(s) icon							
		Business Capital icon							
		Total Assets icon							
		Payables (Borrowing / Loan / Credits, etc) icon							
		Foreign liabilities (Non-Business) icon							
		Total Liabilities icon							
		Net Assets Current Year icon							
		BACK NEXT							

Disposal of Property ✕

Whether the property is Sold or Gifted

Sold / Exchanged

Gifted

Cancel
Next

Property Sold/Exchange [X]

Property Information [v]

Sample Address

Property type [v] Property sub-type [v] Date of Acquisition [calendar icon]

Land area [text] Land area unit [text] Acquisition cost/value [text]

Property Address [v]

Plot / Flat / House / Shop No [text] Street / Mohallah / Block [text] Tehsil/City [v]

Sector / Society / Town [v] District [text] Province / Territory [text]

Sale information [v]

Date of sale/disposal [v] Holding period [text] Percentage of property sold/disposed [text]

link CPR u/s 236C with the property sold [v] Sale/disposal price [text] Capital gain/loss [text]

[CLOSE] [NEXT]

Disposal of Property [X]

Whether the property is Sold or Gifted

Sold / Exchanged

Gifted

Gifted to a relative

Gifted to others

[Cancel] [Next]

Gifted Out ✕

CNIC/NICOP NTN POC/Foreigner's Passport No.

POC/Foreigner's Passport No.

Name

Select Percentage of Gifted Property (up to 100%)

CLOSE **SAVE**

Disposal of Property ✕

Whether the property is Sold or Gifted

Sold / Exchanged

Gifted

Gifted to a relative

Gifted to others

Cancel **Next**

Property Details
✕

Property Information ▼

Sample Address

Property type ▼	Property sub-type ▼	Date of Acquisition
Land area	Land area unit	Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No	Street / Mohallah / Block	Tehsil/City ▼
Sector / Society / Town ▼	District	Province / Territory

Sale information ▼

Date of sale/disposal ▼	Holding period	Percentage of property sold/disposed
CNIC/NTN of Donee	Fair market price	Capital gain/loss

CLOSE
NEXT

Data Amortization Depreciation Payment Business Details Attachment				EN
<ul style="list-style-type: none"> Employment > Property > Business > Capital Gain > Other Sources > Foreign Sources / Agriculture > Tax Chargeable / Payments > Wealth Statement > - Personal Assets / Liabilities - Reconciliation of Net Assets 	Search Amount Code/Description <input type="text"/>	<input type="button" value="ADD INCOME SOURCES"/> <input type="button" value="IMPORT PREVIOUS RETURN"/> <input type="button" value="PREPARE PSID"/> <input type="button" value="CALCULATE"/>		
Description	Code	Amount	Action	
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		<input type="checkbox"/>	
Foreign Remittance	7035		<input type="checkbox"/>	
Inheritance	7036		<input type="checkbox"/>	
Gift	7037		<input type="checkbox"/>	
Contribution in Expenses by Family Members				
Outflows	7099			
Personal Expenses	7089		<input type="checkbox"/>	
Adjustments in Outflows	7098		<input type="checkbox"/>	
Gift	7091		<input type="checkbox"/>	
Unreconciled Amount	703000			
			<input type="button" value="BACK"/>	<input type="button" value="NEXT"/>

Foreign Remittance ✕

Personal Expenses



Search Amount Code/Description



Rent

Rates / Taxes / Charge / Cess

Vehicle Running / Maintenance

Travelling

Electricity

Water

Gas

Telephone

Asset Insurance / Security

Medical

Educational

Club

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

Other Personal / Household Expenses

Foreign Traveling

Local Traveling

Wedding Events

Other Events / Functions / Gathering

CANCEL

ADD

9.3. Reconciliation of Net Assets

Data Amortization Depreciation Payment Business Details Attachment EN

Employment >
Property >
Business >
Capital Gain >
Other Sources >
Foreign Sources / Agriculture >
Tax Chargeable / Payments >
Wealth Statement >
- Personal Assets / Liabilities
- Reconciliation of Net Assets

Search Amount Code/Description

ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE P8D CALCULATE

Description	Code	Amount	Action
Net Assets Current Year	703001		
Net Assets Previous Year	703002		
Increase / Decrease in Assets	703003		
Inflows			
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		<input type="checkbox"/>
Foreign Remittance	7035		<input type="checkbox"/>
Inheritance	7036		<input type="checkbox"/>
Gift	7037		<input type="checkbox"/>
Contribution in Expenses by Family Members			
Outflows			
Personal Expenses	7099		<input type="checkbox"/>
Rent	7089		<input type="checkbox"/>
Rates / Taxes / Charge / Cess	7051		<input type="checkbox"/>
Vehicle Running / Maintenance	7052		<input type="checkbox"/>
Travelling	7055		<input type="checkbox"/>
Electricity	7056		<input type="checkbox"/>
Adjustments in Outflows	7058		<input type="checkbox"/>
Gift	7098		<input type="checkbox"/>
Gift	7091		<input type="checkbox"/>
Unreconciled Amount	703000	-58540	

Negative : Probably you have
 • Under Declared Your Assets And Expenses.
 • Overdeclared Your Incomes

BACK NEXT

10. Amortization

Data Amortization Depreciation Payment Business Details Attachment EN

Amortization

Search Amount Code/Description

IMPORT PREVIOUS RETURN CALCULATE

Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization
Intangible	3305	0	0	0	0 <input type="checkbox"/>
Intangible	3305	0	0	0	0 <input type="checkbox"/>
Expenditure providing Long Term Advantage / Benefit	330516				
Intangibles with Unascertainable useful life @4%	3307				
Pre-Commencement Expenditure	3306				

11. Depreciation

Data Amortization **Depreciation** Payment Business Details Attachment EN

Depreciation




Search Amount Code/Description

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	33030505									
Motor Vehicle (not plying for hire)	3304105									
Motor Vehicle (plying for hire)	3304205									
Ships	3304305									
Aircrafts / Aero Engines	3304405									

12. Payment

Data Amortization Depreciation **Payment** Business Details Attachment EN

Payments

 Unclaimed Payments Not Available! <input type="button" value="RELOAD"/>	 Claimed Payments Not Available!	 Payment Summary Not Available!
---	--	---

13. Business Details

EN اردو

Business Details

Businesses

Sr No	Business Name	Principal Activity	Start Date	End Date	Brand Name	Action
Add Business Details						
1	Sample Business 1		12-Apr-2025		<input type="text" value="Brand 1"/> <input type="text" value="Brand 2"/>	<input type="checkbox"/>
2	Sample Business 2		23-Apr-2025		<input type="text" value="Brand 1"/> <input type="text" value="Brand 2"/>	<input type="checkbox"/>
2	Sample Business 2		23-Apr-2025		<input type="text" value="Brand 1"/> <input type="text" value="Brand 2"/>	<input type="checkbox"/>

Business Details [X]

Business Name

Principal Activity

Brand Name

Start Date

End Date

14. Attachment

Attachments

Final Accounts (3000)
ADD FILE

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

ELECTRONIC RETURN FOR SME FOR TAX YEAR 2026



INCOME TAX RETURN FOR TAX YEAR 2026

Electronic Return for SME



Data		Payments	Attribute	OK
Simplified return of income		SEARCH AMOUNT DATA/DESCRIPTION		
Computations		IMPORT PREVIOUS RETURN PREPARE PSDC CALCULATE		
Tax Chargeable / Payments				
Description	Code	Total Amount / Receipts / Value	Amount Exempt from Tax / Subject to Final / Final Tax / Tax Collected / Reduced	Amount Subject to Normal Tax / Tax Chargeable
Business Income Receipts	300101			
Cost of Sales	3000			
Operating Stock	301101			
Print Fees	301201			
Other Direct Expenses	3020			
Accounting Depreciation	3030			
Cleaning Stock	304101			
Gross Profit	3100			
Profit & Loss Expenses	3100			
Workman's Tax Deductions including Accounting Depreciation	3234			
Admissible Tax Deductions including Accounting Depreciation	3254			
Electricity Bill	6414001			
Tax already Paid - Info other	940000			
Telephone (Telephone, Cellphone And Prepaid Telephone Card)	6414001C			
Others	6414002			
Tax on High Earning Persons with AC	W231822			
Reducible Allowances	900101			
Tax Credits	902101			
Taxable / Tax Chargeable	923140			
Net Profit / Taxable Income	9100			
Tax on deemed income with 7% @ 20% (21 5% of FMV)	923190			
Tax Chargeable	9206			
Net tax payable	9203			
Refundable Income Tax	9210			
Share in unearned income from AGP	3133			
Share in Taxed income from AGP	3141			
WSP	820900			

Simplified Return of Income

Search Amount Code/Description



IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Tax Chargeable / Payments

- Capital Assets
- Adjustable Tax
- Final / Fixed / Minimum / Average / Relevant / Reduced Tax
- Fixed / Final Tax

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		
Deemed Income under section 7E	7108		

Simplified Return of Income

Search Amount Code/Description



IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Tax Chargeable / Payments

- Capital Assets
- Adjustable Tax
- Final / Fixed / Minimum / Average / Relevant / Reduced Tax
- Fixed / Final Tax

Description	Code	Taxable Value	Tax Collected / Deducted	Tax Chargeable
Telephone Bill u/s 236(1)(e)	64150001			-
Cellphone Bill u/s 236(1)(a)	64150002			+
Payment for Goods u/s 153(1)(a) @0.25%	64060032			
Payment for Goods u/s 153(1)(a) @2%	64060004			
Prepaid Telephone Card u/s 236(1)(b)	64150003			+
Payment for Goods u/s 153(1)(a) @4%	64060008			
Payment for Goods u/s 153(1)(a) @1%	64060002			
Payment for Goods u/s 153(1)(a) @4.5%	64060003			
Persons remitting amount abroad through credit / debits / prepaid cards u/s 236Y	64151905			

Simplified Return of Income

Search Amount Code/Description



IMPORT PREVIOUS RETURN

PREPARE PSD

CALCULATE

Tax Chargeable / Payments

- Capital Assets
- Adjustable Tax
- Final / Fixed / Minimum / Average / Relevant / Reduced Tax
- Fixed / Final Tax

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable
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			-

Simplified Return of Income

Search Amount Code/Description


IMPORT PREVIOUS RETURN PREPARE PFD CALCULATE

Tax Chargeable / Payments

- Capital Assets
- Adjustable Tax
- Final / Fixed / Minimum / Average / Relevant / Reduced Tax
- Fixed / Final Tax

Description	Code	Taxable Value	Tax Collected / Deducted	Tax Chargeable
Dividend w/s 150 @0%	64330056			
Dividend w/s 150 @35%	64330067			
Capital Gains on Securities w/s 37A @10% (where securities acquired between 1st day of July, 2022 and 30th June, 2024)	64220162			
Capital Gains on Securities w/s 37A @12.5% (where securities acquired between July 01, 2013 to June 30,2022)	64220155			

Payments



Unclaimed Payments
Not Available!

RELOAD



Claimed Payments
Not Available!



Payment Summary
Not Available!

Attributes

Do you want to opt for final tax regime?

Select option



INCOME TAX RETURN FOR TAX YEAR 2026

Electronic Return for AOPs/Firms



Withholding Summary



Please select your sources of income for the tax year:

Property Rental Income
 Income from Other Sources
 Income from Business
 Capital Gain
 Income from Foreign Sources and Assets

Income from Agriculture
 No Income

Summary of Economic Transactions

TAX PERIOD
July 1, 2025 - June 30, 2026

Dear Taxpayer,

Thank you for choosing to fulfill your national duty of tax return filing. Correct reporting not only shows your contribution to the national development but also ensures minimum intervention in your Assessment by the tax authority.

Please review available data of your economic transactions for the selected Tax Year. This is indicative data which keeps on updating as per available information. Therefore, correct reporting of income and tax thereon is primarily your own responsibility.

SUMMARY OF WITHHOLDING TAX AS WITHHOLDEE

Description	Taxable Value	Tax Withheld
Sample Section	000,000	000,000
Sample Section	000,000	000,000
Sample Section	000,000	000,000
More Deductions		

SUMMARY OF WITHHOLDING TAX DEPOSITED AS WITHHOLDING AGENT

Description	Taxable Value (PKR)	Tax Withheld (PKR)
Sample Section	000,000	000,000
Sample Section	000,000	000,000
Sample Section	000,000	000,000
More Deductions		

SUMMARY OF SALES TAX RECORD

Description	Value of Supplies (PKR)	Sales Tax (PKR)
Domestic Purchases	000,000	000,000
Imports	000,000	000,000
Domestic Sales	000,000	000,000
Exports	000,000	000,000

[Download Detailed Data](#)
[Start Return Filing >](#)

16. Property

16.1. Income from Property

Property

Receipts / Deductions

Business

Capital Gain

Other Sources

Foreign Sources / Agriculture

Tax Chargeable / Payments

Search Amount Code/Description

ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Subject to Exemption	Subject to Normal Tax	Action
Please select properties that earned rental income during the Tax Year.					
Income / (Loss) from Property	2000				
Total Receipts from Property	2019				
Rent Received or Receivable	2001				Receipts
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				Deduction
1/5th Of Rent Of Building for Repairs	2031				

BACK NEXT

Select Property

Search Property

List of Properties

No Properties Found

You don't have any declared properties. Add your first property to get started.

Add Property

CLOSE NEXT

Property
✕

Property Information ▼

Sample Address

Property type ▼	Property sub-type ▼	Date of Acquisition
Land area	Land area unit	Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No	Street / Mohallah / Block	Tehsil/City ▼
Sector / Society / Town ▼	District	Province / Territory

CLOSE
ADD

Property type ▼	Property sub-type ▼	Date of Acquisition
<ul style="list-style-type: none"> Agricultural Property <li style="background-color: #333; color: white; padding: 2px;">Residential Property Industrial Property Commercial Property 	<ul style="list-style-type: none"> Plot Flat Constructed <li style="background-color: #333; color: white; padding: 2px;">Farm House 	Acquisition cost/value
Plot / Flat / House / Shop No	Street / Mohallah / Block	Tehsil/City ▼
Sector / Society / Town ▼	District	Province / Territory

Select Property X

Search Property Q

List of Properties

- Sample property 1
- Sample property 2
- Sample property 3

Add Property

CLOSE
NEXT

Add Deductions X

Search Amount Code/Description Q

Insurance Premium

- Local Rate / Tax / Charge / Cess
- Ground Rent
- Profit on Capital borrowed for Investment in Property
- Share in Rental Income Paid to HBFC of Banks
- Rent Collection Expenditure
- Legal Service Charges
- Amount claimed as Irrecoverable Rent
- Payment of Liabilities treated as Income
- Other Deductions against Rent

CLOSE
ADD

17. Business

17.1. Income from Business

[Data](#)
[Amortization](#)
[Depreciation](#)
[Payment](#)
[Business Details](#)
[Attribute](#)
[Attachment](#)
EN 9/31

[ADD INCOME SOURCES](#)
[IMPORT PREVIOUS RETURN](#)
[PREPARE PSD](#)
[CALCULATE](#)

Property >

Business >

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses
- Inadmissible / Admissible Deductions
- Adjustments
- 7F Tax on Builders and Developers
- Income from Social Media Content
- Balance Sheet
- Capital Gain >
- Other Sources >
- Foreign Sources / Agriculture >
- Tax Chargeable / Payments >

Search Amount Code/Description

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action
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 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					

[BACK](#)
[NEXT](#)

[Data](#)
[Amortization](#)
[Depreciation](#)
[Payment](#)
[Business Details](#)
[Attribute](#)
[Attachment](#)
EN 9/31

[ADD INCOME SOURCES](#)
[IMPORT PREVIOUS RETURN](#)
[PREPARE PSD](#)
[CALCULATE](#)

Property >

Business >

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses
- Inadmissible / Admissible Deductions
- Adjustments
- 7F Tax on Builders and Developers
- Income from Social Media Content
- Balance Sheet
- Capital Gain >
- Other Sources >
- Foreign Sources / Agriculture >
- Tax Chargeable / Payments >

Search Amount Code/Description

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action
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 1.0 times of tax liability under Rule 6 of Eleventh Schedule	3123					

[BACK](#)
[NEXT](#)

[Data](#)
[Amortization](#)
[Depreciation](#)
[Payment](#)
[Business Details](#)
[Attribute](#)
[Attachment](#)
EN

[ADD INCOME SOURCES](#)
[IMPORT PREVIOUS RETURN](#)
[PREPARE PSD](#)
[CALCULATE](#)

Property >
Business >
 - Manufacturing / Trading Items
 - Other Revenues
- Management, Administrative, Selling & Financial Expenses
 - Inadmissible / Admissible Deductions
 - Adjustments
 - 7F Tax on Builders and Developers
 - Income from Social Media Content
 - Balance Sheet
Capital Gain >
Other Sources >
Foreign Sources / Agriculture >
Tax Chargeable / Payments >

Search Amount Code/Description

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action
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					
Other Indirect Expenses	3180					
Other Expenses						
Accounting Profit / (Loss)	3200					

[BACK](#)
[NEXT](#)

Other Expenses ✕

Search Amount Code/Description

Insurance

Professional Charges

Profit on Debt (Financial Charges / Markup / Interest)

Donation / Charity

Brokerage / Commission

Irrecoverable Debts Written off

Obsolete Stocks / Stores / Spares / Fixed Assets Written off

Accounting (Loss) on Sale of Intangibles

Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund

Accounting (Loss) on Sale of Assets

Accounting Amortization

Accounting Depreciation

[CLOSE](#)
[ADD](#)

[Data](#)
[Amortization](#)
[Depreciation](#)
[Payment](#)
[Business Details](#)
[Attribute](#)
[Attachment](#)
EN

[Property](#)

[Business](#)

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses
- Inadmissible / Admissible Deductions
- Adjustments
- 7F Tax on Builders and Developers
- Income from Social Media Content
- Balance Sheet

[Capital Gain](#)

[Other Sources](#)

[Foreign Sources / Agriculture](#)

[Tax Chargeable / Payments](#)

[ADD INCOME SOURCES](#)
[IMPORT PREVIOUS RETURN](#)
[PREPARE PSD](#)
[CALCULATE](#)

Search Amount Code/Description

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action
Inadmissible Deductions	3239					<input type="button" value="Inadmissible"/>
Admissible Deductions	3259					<input type="button" value="Admissible"/>

[BACK](#)
[NEXT](#)

Admissible Deductions ✕

Search Amount Code/Description

Accounting Gain on Sale of Intangibles

- Accounting Gain on Sale of Assets
- Tax Amortization for Current Year
- Tax Depreciation / Initial Allowance for Current Year
- Pre-Commencement Expenditure / Deferred Cost
- Add Backs u/s 21 (b) Amount of Tax Deducted at Source
- Other Admissible Deductions
- Tax (Loss) on Sale of Intangibles
- Tax (Loss) on Sale of Assets
- Unabsorbed Tax Amortization for Previous Years
- Unabsorbed Tax Depreciation for Previous Years

[CLOSE](#)
[ADD](#)

Inadmissible Deductions
✕

Search Amount Code/Description
🔍

Add Backs u/s 29(2) Provision for Doubtful Debts

Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets

Add Backs Provision for Diminution in Value of Investment

Add Backs u/s 21 (i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized

Add Backs u/s 21 (a) Cess / Rate / Tax levied on Profits / Gains

Add Backs u/s 21 (b) Amount of Tax Deducted at Source

Add Backs u/s 21 (c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid

Add Backs u/s 21 (d) Entertainment Expenditure above prescribed limit

Add Backs u/s 21 (e) Contributions to Unrecognized / Unapproved Funds

Add Backs u/s 21 (ea) Excess of 50% of Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund

Add Backs u/s 21 (f) Contributions to Funds not under effective arrangement for deduction of Tax at source

Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation

Add Backs u/s 21(h) Personal Expenditure

Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member

Add Backs u/s 21(l) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode

Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode

Add Backs u/s 21(n) Capital Expenditure

Add Backs u/s 67(1) Expenditure attributable to Non-Business Income

Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years

Add Backs u/s 28(1)(b) Lease Rental not admissible

Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit

Add Backs Tax Gain on Sale of Intangibles

Add Backs Tax Gain on Sale of Assets

Add Backs u/s 21(p) Utility Bills exceeding prescribed amount not paid through prescribed mode

Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered

Add Backs u/s 21(r) Expenditure Attributable to sales for non-integration of business with FBR system

Add Backs u/s 28(1)(b) Lease Rental not admissible on account of cost of Passenger transport vehicle exceeding 2.5 Million Rupees

Add Backs u/s 21(ca) Commission in excess of 0.2% of gross amount of supplies to a person not appearing in AT1 in Third Schedule of Sales Tax Act

Deduction on profit on debit inadmissible u/s 106A

Add Backs Pre-Commencement Expenditure / Deferred Cost

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

Other Inadmissible Deductions

Add Backs Accounting (Loss) on Sale of Intangibles

Add Backs Accounting (Loss) on Sale of Assets

Add Backs Accounting Amortization

Add Backs Accounting Depreciation

CLOSE

ADD

[Data](#)
[Amortization](#)
[Depreciation](#)
[Payment](#)
[Business Details](#)
[Attribute](#)
[Attachment](#)
EN

[Property](#) >
 [Business](#) >
 - Manufacturing / Trading Items

- Other Revenues

- Management, Administrative, Selling & Financial Expenses

- Inadmissible / Admissible Deductions

- Adjustments

- 7F Tax on Builders and Developers

- Income from Social Media Content

- Balance Sheet

Capital Gain >

Other Sources >

Foreign Sources / Agriculture >

Tax Chargeable / Payments >

Search Amount Code/Description

[ADD INCOME SOURCES](#)
[IMPORT PREVIOUS RETURN](#)
[PREPARE PSD](#)
[CALCULATE](#)

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270					
Unadjusted (Loss) from Business for 2021	327020					
Unadjusted (Loss) from Business for 2022	327021					
Unadjusted (Loss) from Business for 2023	327022					
Unadjusted (Loss) from Business for 2024	327023					
Unadjusted (Loss) from Business for 2025	327024					

[BACK](#)
[NEXT](#)

[Data](#)
[Amortization](#)
[Depreciation](#)
[Payment](#)
[Business Details](#)
[Attribute](#)
[Attachment](#)
EN

[Property](#) >
 [Business](#) >
 - Manufacturing / Trading Items

- Other Revenues

- Management, Administrative, Selling & Financial Expenses

- Inadmissible / Admissible Deductions

- Adjustments

- 7F Tax on Builders and Developers

- Income from Social Media Content

- Balance Sheet

Capital Gain >

Other Sources >

Foreign Sources / Agriculture >

Tax Chargeable / Payments >

Search Amount Code/Description

[ADD INCOME SOURCES](#)
[IMPORT PREVIOUS RETURN](#)
[PREPARE PSD](#)
[CALCULATE](#)

Description	Code	Total Amount	Taxable Profit	Action
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			

[BACK](#)
[NEXT](#)

[Data](#)
[Amortization](#)
[Depreciation](#)
[Payment](#)
[Business Details](#)
[Attribute](#)
[Attachment](#)
EN

[Property](#) >
 [Business](#) >
 - Manufacturing / Trading Items

- Other Revenues

- Management, Administrative, Selling & Financial Expenses

- Inadmissible / Admissible Deductions

- Adjustments

- 7F Tax on Builders and Developers

- Income from Social Media Content

- Balance Sheet

Capital Gain >

Other Sources >

Foreign Sources / Agriculture >

Tax Chargeable / Payments >

Search Amount Code/Description

[ADD INCOME SOURCES](#)
[IMPORT PREVIOUS RETURN](#)
[PREPARE PSD](#)
[CALCULATE](#)

Description	Code	Value / Amount	Action
Total Number of Posts During the Year			
Average Number of Views Per Content			
Deemed Revenue			
Actual Total Remuneration Received in Cash and Kind			
Total Revenue			
Total Expenses			
Income from Social Media Contents			

[BACK](#)
[NEXT](#)

Data		Amortization	Depreciation	Payment	Business Details	Attribute	Attachment	EN																																																																				
Property		Search Amount Code/Description																																																																										
Business		<div style="float: right;"> <input type="button" value="ADD INCOME SOURCES"/> <input type="button" value="IMPORT PREVIOUS RETURN"/> <input type="button" value="PREPARE PSiD"/> <input type="button" value="CALCULATE"/> </div>																																																																										
<ul style="list-style-type: none"> - Manufacturing / Trading Items - Other Revenues - Management, Administrative, Selling & Financial Expenses - Inadmissible / Admissible Deductions - Adjustments - 7F Tax on Builders and Developers - Income from Social Media Content - Balance Sheet 		<table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Amount</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td colspan="4">Total Assets</td> </tr> <tr> <td>Land (Business)</td> <td>3301</td> <td></td> <td><input type="button" value="Property"/></td> </tr> <tr> <td>Building (Business)</td> <td>3302</td> <td></td> <td><input type="button" value="Property"/></td> </tr> <tr> <td>Plant / Machinery / Equipment / Furniture (including fittings)</td> <td>3303</td> <td></td> <td></td> </tr> <tr> <td>Stocks in trade / Stores / Spares</td> <td>3315</td> <td></td> <td></td> </tr> <tr> <td>Motor Vehicle(s)</td> <td></td> <td></td> <td><input type="button" value="Property"/></td> </tr> <tr> <td>Bank Account</td> <td></td> <td></td> <td><input type="button" value="Property"/></td> </tr> <tr> <td>Advances / Deposits / Prepayments</td> <td>3312</td> <td></td> <td></td> </tr> <tr> <td>Cash in hand</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Bonds/Securities</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other Assets</td> <td>3348</td> <td></td> <td></td> </tr> <tr> <td colspan="2">Total Equity / Liabilities</td> <td>3399</td> <td></td> </tr> <tr> <td>Capital</td> <td>3352</td> <td></td> <td></td> </tr> <tr> <td>Long Term Borrowings / Debt / Loan</td> <td>3371</td> <td></td> <td></td> </tr> <tr> <td>Trade Creditors / Payables</td> <td>3384</td> <td></td> <td></td> </tr> <tr> <td>Other Liabilities</td> <td>3398</td> <td></td> <td></td> </tr> </tbody> </table>					Description	Code	Amount	Action	Total Assets				Land (Business)	3301		<input type="button" value="Property"/>	Building (Business)	3302		<input type="button" value="Property"/>	Plant / Machinery / Equipment / Furniture (including fittings)	3303			Stocks in trade / Stores / Spares	3315			Motor Vehicle(s)			<input type="button" value="Property"/>	Bank Account			<input type="button" value="Property"/>	Advances / Deposits / Prepayments	3312			Cash in hand				Bonds/Securities				Other Assets	3348			Total Equity / Liabilities		3399		Capital	3352			Long Term Borrowings / Debt / Loan	3371			Trade Creditors / Payables	3384			Other Liabilities	3398				
Description	Code	Amount	Action																																																																									
Total Assets																																																																												
Land (Business)	3301		<input type="button" value="Property"/>																																																																									
Building (Business)	3302		<input type="button" value="Property"/>																																																																									
Plant / Machinery / Equipment / Furniture (including fittings)	3303																																																																											
Stocks in trade / Stores / Spares	3315																																																																											
Motor Vehicle(s)			<input type="button" value="Property"/>																																																																									
Bank Account			<input type="button" value="Property"/>																																																																									
Advances / Deposits / Prepayments	3312																																																																											
Cash in hand																																																																												
Bonds/Securities																																																																												
Other Assets	3348																																																																											
Total Equity / Liabilities		3399																																																																										
Capital	3352																																																																											
Long Term Borrowings / Debt / Loan	3371																																																																											
Trade Creditors / Payables	3384																																																																											
Other Liabilities	3398																																																																											
<ul style="list-style-type: none"> Capital Gain Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments 							<input type="button" value="BACK"/> <input type="button" value="NEXT"/>																																																																					

Select Property



Please fill all mandatory fields in Yellow highlighted Properties:

Search Property



Properties declared for previous Tax Year



No Properties Found

You don't have any declared properties. Add your first property to get started.

Properties purchased during the Tax Year

Sample Property 4

Delete Unknown



Add Property

CLOSE

NEXT

Delete Property added by system



You have paid withholding tax on purchase of this property as per our record. Non declaration may entail legal action.

CANCEL

DELETE

Property (1 / 3) ✕

Property Information ▼

Sample Address

Property type ▼ Property sub-type ▼ Date of Acquisition

Land area Land area unit Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No Street / Mohallah / Block Tehsil/City ▼

Sector / Society / Town ▼ District Province / Territory

BACK **NEXT**

Property ✕

Property Information ▼

Sample Address

Property type ▼ Property sub-type ▼ Date of Acquisition

Agricultural Property **Plot**

Residential Property **Flat** Acquisition cost/value

Industrial Property **Constructed**

Commercial Property **Farm House** ▼

Plot / Flat / House / Shop No Street / Mohallah / Block Tehsil/City ▼

Sector / Society / Town ▼ District Province / Territory

BACK **NEXT**

Select Property ✕

Please fill all mandatory fields in Yellow highlighted Properties:

🔍

Properties declared for previous Tax Year

Sample Property 1

Sample Property 2

Sample Property 3

Properties purchased during the Tax Year

Delete, Unknown

Add Property

CANCEL

NEXT

Data
Amortization
Depreciation
Payment
Business Details
Attribute
Attachment
EN 1/1

Property >

Business >

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses
- Inadmissible / Admissible Deductions
- Adjustments
- 7F Tax on Builders and Developers
- Income from Social Media Content
- Balance Sheet

Capital Gain >

Other Sources >

Foreign Sources / Agriculture >

Tax Chargeable / Payments >

Search Amount Code/Description
🔍

ADD INCOME SOURCES
IMPORT PREVIOUS RETURN
PREPARE PSD
CALCULATE

Description	Code	Amount	Action
Total Assets			
Land (Business)	3301		🔍
Building (Business)	3302		🔍
Sample property 4	---		🗑️
Plant / Machinery / Equipment / Furniture (including fittings)	3303		
Stocks in trade / Stores / Spares	3315		
Motor Vehicle(s)			🗑️
Sample Motor Vehicle 1			🗑️
Bank Account			🗑️
Sample IBAN Title, Bank Name			🗑️
Advances / Deposits / Prepayments	3312		
Cash in hand			
Bonds/Securities			
Other Assets	3348		
Total Equity / Liabilities			
Capital	3352		
Long Term Borrowings / Debt / Loan	3371		
Trade Creditors / Payables	3384		
Other Liabilities	3398		

BACK
NEXT

Disposal of Property ✕

Whether the property is Sold or Gifted

Sold / Exchanged

Gifted

Property Sold/Exchanged ✕

Property Information ▼

Sample Address

Property type ▼ Property sub-type ▼ Date of Acquisition 📅

Land area Land area unit Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No Street / Mohallah / Block Tehsil/City ▼

Sector / Society / Town ▼ District Province / Territory

Sale information ▼

Date of sale/disposal ▼ Holding period Percentage of property sold/disposed

link CPR u/s 236C with the property sold ▼ Sale/disposal price Capital gain/loss

Disposal of Property
✕

Whether the property is Sold or Gifted

Sold / Exchanged
 Gifted

Cancel
Next

Property Details
✕

Property Information ▼

Sample Address

Property type ▼	Property sub-type ▼	Date of Acquisition 📅
Land area	Land area unit	Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No	Street / Mohallah / Block	Tehsil/City ▼
Sector / Society / Town ▼	District	Province / Territory

Sale information ▼

Date of sale/disposal ▼	Holding period	Percentage of property sold/disposed
CNIC/NTN of Donee	Fair market price	Capital gain/loss

CLOSE
NEXT

Bank Account ✕

Enter IBAN 🔍

Account Title

Bank Name

CLOSE **ADD**

Motor Vehicle ✕

Enter Registration No.

Enter Chassis No.

Make

Model

CLOSE **ADD**

18. Capital Gains

18.1. Income from Capital Gain

Data
Amortization
Depreciation
Payment
Business Details
Attribute
Attachment
EN

- Property >
- Business >
- Capital Gain >
- Capital Gain Property, Securities
- Other Sources >
- Foreign Sources / Agriculture >
- Tax Chargeable / Payments >

Search Amount Code/Description

ADD INCOME SOURCES
IMPORT PREVIOUS RETURN
PREPARE PSD
CALCULATE

Capital Gain/ (Loss) on Capital Asset / Properties / Securities

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Total Capital Gain/(Loss)		4000			

Capital Gain u/s 37 (Capital Assets)

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt	Capital Gain / Loss	Action
Capital Gain - Capital Assets u/s 37						
Gold						<input type="checkbox"/>

Capital Gain u/s 37(1A) (Property)

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt Capital Gain	Capital Gain / Loss	Tax Chargeable	Action
Capital Gain/Loss - Property u/s 37(1A)							
<small>Sample Property 1. 10 Maria Residential Flat, Purchase Date: 01-01-2015, Sale Date: 30-06-2025, Holding Period: 10 Year</small>							

Capital Gain u/s 37A (Securities)

Description	Code	Taxable Amount / Capital Gain / Loss	Tax Deducted	Tax Chargeable
Capital Gain - Capital Assets u/s 37A				

BACK
NEXT

Add Capital Assets ✕

Search Amount Code/Description 🔍

Shares of Listed Company sold outside the preview of NCCPL / PSX

Shares of Company sold outside the preview of NCCPL / PSX

Jewelry

Coins

Gold

Painting

Motor Vehicle

Others

Select Property ✕

Search Property 🔍

Properties declared for previous Tax Year

Sample property 1

Sample property 2

Sample property 3

Properties purchased during the Tax Year

Sample property 4

Add Property

Select Property
✕

🔍

Properties declared for previous Tax Year

Sample property 1

Sample property 2

Sample property 3

Properties purchased during the Tax Year

Sample property 4

Add Property

CLOSE

NEXT

Property (1 / 1)
✕

Property Information ▼

▼

▼

📅

Property Address ▼

▼

▼

Sale information ▼

▼

▼

CLOSE

NEXT

19. Other Sources

19.1. Income from other sources

The screenshot shows a software interface with a sidebar on the left containing menu items: Property, Business, Capital Assets, Other Sources (selected), Receipts / Deductions, Foreign Sources / Agriculture, and Tax Chargeable / Payments. The main area has a search bar and buttons for 'ADD INCOME SOURCES', 'IMPORT PREVIOUS RETURN', 'PREPARE PSD', and 'CALCULATE'. Below is a table with columns: Description, Code, Total Amount, Subject to Final Tax, Subject to Exemption, Subject to Normal Tax, and Actions. The table lists 'Income / (Loss) from Other Sources' (code 5000), 'Receipts from Other Sources' (code 5029), 'Profit on Debt' (code 500312), 'Dividend Income', 'Return on Investment on Sukuks', 'Deductions from Other Sources' (code 5089), and 'Other Deductions' (code 5088). There are 'BACK' and 'NEXT' buttons at the bottom right.

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Actions
You may add multiple incomes from the drop down lists.						
Income / (Loss) from Other Sources	5000					
Receipts from Other Sources	5029					
Profit on Debt	500312					
Dividend Income						
Return on Investment on Sukuks						
Deductions from Other Sources	5089					
Other Deductions	5088					

The dialog box is titled 'Add Other Income Sources' and has a search bar. Below the search bar is a list of items, each with a checked checkbox and a text input field:

- Rent from sub lease of Land or Building
- Rent from lease of Building with Plant and Machinery
- Loan, Advance, Deposit or Gift received in Cash
- Other Receipts
- Royalty
- Ground Rent

At the bottom right, there are two buttons: 'CLOSE' and 'ADD'.

20. Foreign Source / Agriculture

20.1. Foreign Source

The screenshot shows a software interface for managing foreign income. On the left is a navigation menu with categories: Property, Business, Capital Assets, Other Sources, Foreign Sources (selected), Income from Foreign Sources (selected), Agriculture, and Tax Chargeable / Payments. The main area has a search bar and buttons for 'ADD INCOME SOURCES', 'IMPORT PREVIOUS RETURN', 'PREPARE PSD', and 'CALCULATE'. Below the search bar is a section for 'Income from Foreign Sources' with a '+ Add Tax Identification No.' button. Underneath is a 'Foreign Details' section showing 'FTIN: 1234567' and 'Country: United Kingdom'. The 'Income Details' section contains a table with the following data:

Description	Code	Gross Revenue / Receipt	Total Expenses / Cost	Exempt Income	Normal Income	Tax Paid on Foreign Income	Action
Foreign Income	6000						
Foreign Property Income / (Loss)	6029						[icon]
Foreign Business Income / (Loss)	6039						[icon]
Foreign Capital Gains / (Loss)	6049						[icon]
Foreign Other Sources Income / (Loss)	6059						[icon]

At the bottom right of the interface are 'BACK' and 'NEXT' buttons.

Foreign Tax Identification Number

The 'Foreign Sources' dialog box contains two input fields: 'Foreign Tax Identification Number' and 'Country'. At the bottom right, there are 'CLOSE' and 'ADD' buttons.

Property/Capital Gain/Other Sources

Foreign Sources ✕

Income Source

Description

CLOSE

ADD

Business

Foreign Sources ✕

Business

Business Name

Address

CLOSE

ADD

20.2. Agriculture Income

Data Amortization Depreciation Payment Business Details Attribute Attachment EN

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

Search Amount Code/Description

ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Agriculture Income	Exempt Agriculture Income	Amount Subject to Normal Tax	Tax Paid in Province	Action
Please select properties that earned Agricultural income during the Tax Year. You may also add the properties not owned by you.						
Agriculture Income	6100					+

BACK NEXT

Select Property

Search Property

List of Properties

- Sample property 1
- Sample property 2
- Sample property 3

Add Property

CLOSE NEXT

Property
✕

Property Information ▼

Sample Address

Property type ▼

Property sub-type ▼

Date of Acquisition 📅

Land area

Land area unit

Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No

Street / Mohallah / Block

Tehsil/City ▼

Sector / Society / Town ▼

District

Province / Territory

CLOSE

ADD

21. Tax Chargeable/Payments

21.1. Allowances, Reductions, Credits

The screenshot displays a software interface for tax calculation, specifically the 'Tax Chargeable / Payments' section. The interface is organized into several key areas:

- Navigation Menu (Left):** Lists various tax categories such as Property, Business, Capital Gain, Other Sources, Foreign Sources / Agriculture, Tax Chargeable / Payments (selected), Allowances, Reductions and Credits, Tax on Deemed Income, Withholding Taxes, and Computations.
- Search Bar (Top):** Labeled 'Search Amount Code/Description' with a magnifying glass icon.
- Buttons (Top Right):** 'ADD INCOME SOURCES', 'IMPORT PREVIOUS RETURN', 'PREPARE PSD', and 'CALCULATE'.
- Section Headers:** 'Allowances, Reductions and Credits', 'Deductible Allowances', 'Tax Reductions', and 'Tax Credits'.
- Tables:**
 - Deductible Allowances:** A table with columns: Description, Code, Total, Inadmissible, Admissible, Action. It lists 'Deductible Allowances' with code 9009 and 'Workers Welfare Fund u/s 80A'.
 - Tax Reductions:** A table with columns: Description, Code, Total Amount, Tax Chargeable, Tax Reduced, Action. It lists 'Tax Reductions' with code 9309 and 'Tax Reduction on income derived from a startup business owned 100% by Women'.
 - Tax Credits:** A table with columns: Description, Code, Eligible Amount, Ineligible Amount, Tax Credit, Action. It lists 'Tax Credits' with code 9329.
- Navigation (Bottom Right):** 'BACK' and 'NEXT' buttons.

Tax Credits ✕

Search Amount Code/Description 🔍

Tax Credit for Charitable Donations u/s 61

Tax Credit for Contribution to Approved Pension Fund u/s 63

Tax credit u/s 64D for POS machine

Tax Credit for Certain Persons (Coal Mining Projects) u/s 65F

Tax Credit for Certain Persons (Startups) u/s 65F

Investment Tax Credit for Specified industrial undertaking u/s 65G

Tax credit u/s 65G specified Industrial Undertakings

Tax Credit u/s 103

Tax Credit for Tax Paid on Share Income from AOP

Tax credit for Charitable Organizations u/s 100C

Surrender of Tax Credit on Investments in Shares disposed off before time limit

Tax Credit for Charitable Donations u/s 61 where the donation is made to associate

CLOSE
ADD

21.2. Tax on Deemed Income (Capital Assets)

Data
Amortization
Depreciation
Payment
Business Details
Attribute
Attachment
EN اردو

- Property >
- Business >
- Capital Gain >
- Other Sources >
- Foreign Sources / Agriculture >
- Tax Chargeable / Payments >
- Tax Reduction and Deductible
- Tax on Deemed Income
- Withholding Taxes
- Computations

Search Amount Code/Description 🔍

ⓘ Please add/delete the properties through - Balance Sheet if required.

Description	Code	Cost / Declared Value	Fair Market Value	Exclusion/ Action
Land (Business)	3301			
Sample Plot 1	3301			✕
Building (Business)	3302			
Total Value of capital assets	7106			
Total value of capital assets taxable under section 7E	7107			
Deemed Income under section 7E	7108			

BACK
NEXT

Exclusion



Please select reason for exclusion, if allowed under sub-section(2) or sub-section(3) of 7E .

Capital asset allotted to a war wounded person while in service of Pakistan armed ▾

Add Evidence

Exclusion File. PDF 

CLOSE

SAVE

21.3. Withholding Taxes

[Data](#) | [Amortization](#) | [Depreciation](#) | [Payment](#) | [Business Details](#) | [Attribute](#) | [Attachment](#) EN

[Property](#) > | [Business](#) > | [Capital Gain](#) > | [Other Sources](#) > | [Foreign Sources / Agriculture](#) > | **[Tax Chargeable / Payments](#)** > | [Allowances, Reductions and Credits](#) > | [Tax on Deemed Income](#) > | **[Withholding Taxes](#)** > | [Computations](#) >

Search Amount Code/Description

Tax Deductions

Adjustable Tax >

Description	Code	Taxable Amount	Tax Deducted	Action	
Adjustable Tax					
Final Tax v					
Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable	Action
Final Tax					
Capital Gain on Immovable Property u/s 37(1A)	64220050				<input type="button" value="Edit"/>
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT u/s 37A @15%					<input type="button" value="Delete"/>
Commission / Discount on petroleum products u/s 156A @12%	64090151				<input type="button" value="Edit"/>

You may offer this receipt under Normal Tax regime by clicking icon.

Dividend to non resident covered under ADTT u/s 150/ u/s 5

Special Tax Rate for Dividend covered under ADTT : 10%

Minimum Tax v

Description	Code	Taxable Amount	Tax Collected/ Deducted	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Action
Minimum Tax								

Final Tax ✕

Do you want to offer this receipt under Normal Tax Regime?

Attribute ✕

Special Tax Rate for Dividend covered under ADTT

Final Tax

Search Section

- Receipts from Shipping Business of a Non-Resident Person u/s 7
- Receipts from Shipping Business of a resident person u/s 7A
- Tax on business income of builders u/s 7C (advance tax installments paid under Rule 135)
- Tax on business income of developers u/s 7D (advance tax installments paid under Rule 135)
- Capital Gains on Securities u/s 37A @0% (where security was acquired prior to July 01 2013)
- Capital Gains on Immovable Property u/s 37(1A) where holding period does not exceed 1 year
- Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 1 year but does not exceed 2 years
- Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 2 years but does not exceed 3 years
- Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 3 years but does not exceed 4 years
- Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 4 years but does not exceed 5 years
- 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
- 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
- Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 5 years but does not exceed 6 years
- Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 6 years
- Capital Gains on Securities u/s 37A @2.5%
- Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)
- Capital Gains on Securities u/s 37A @7.5%
- Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT u/s 37A @15%
- Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (For stock funds) u/s 37A
- Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (Other than stock funds) u/s 37A
- Capital Gains on Securities u/s 37A @12.5% (where securities acquired between July 01, 2013 to June 30,2022)
- Capital Gains on Securities u/s 37A @10% (where securities acquired between 1st day of July, 2022 and 30th June, 2024)
- Capital Gains on Securities u/s 37A @15%
- Tax Liability u/s 100D Read with Rule 10 of Eleventh Schedule for Builders/Developers
- Income from projects u/s 100D @ 20%
- Attributable income from controlled foreign company u/s 109A @ 15%
- Dividend u/s 150 - Dividend received from Mutual Funds deriving 50% or more income from profit on debt @25%
- Dividend u/s 150 @ 7.5% (Non-Resident u/c (111A), Part IV of Second Schedule)
- Dividend u/s 150 @ 15% (Non-Resident u/c (111A), Part IV of Second Schedule)
- Dividend u/s 150 (ATL @ 35% / Non-ATL @ 70%)
- Dividend u/s 150 @0%
- Dividend u/s 150 @35%
- Dividend u/s 150 @7.5%
- Dividend u/s 150 @15%
- Dividend u/s 150 @ 25% (Non-Resident u/c (111A), Part IV of Second Schedule)
- Dividend u/s 150 @ 35% (Non-Resident u/c (111A), Part IV of Second Schedule)
- Person receiving dividend from a company where the company's income is exempt from tax u/s 5 (@ 25% u/s 150)

Final Tax

Search Section

- Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5
- Return on Investment in Sukuks u/s 151(1A) @ 10%
- Return on Investment in Sukuks u/s 151(1A) @ 12.5%
- Return on Investment in Sukuks u/s 151(1A) @ 25%
- Return on investment in Sukuks to a Non-Resident u/s 152(1DB) @ 10%
- Return on investment in Sukuks to a Non-Resident u/s 152(1DB) @ 12.5%
- Return on investment in Sukuks to a Non-Resident u/s 152(1DB) @ 25%
- If return on investment is exceeding 1 million on sukukh u/s 5AA @ 12.5% u/s 151(1A) u/s 152(1DB)
- If return on investment is not exceeding 1 million on sukukh u/s 5AA @ 10% u/s 151(1A) u/s 152(1DB)
- Profit on Debt u/c 5(A) of Part II, Second Schedule (ATL @10%, non-ATL @20%)
- Profit on Debt u/s 151(1)(a) from NSC / PO Deposits @15%
- Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits @15%(amount not exceeding 5 million)
- Profit on Debt u/s 151(1)(c) from Government Securities @15%
- Profit on Debt u/c 5(AA) of Part II, Second Schedule (ATL @10%, non-ATL @20%)
- Profit on Debt u/s 151 (1)(d) from Others @15%
- Profit on Debt on National Savings Certificates including Defence Saving pertaining to previous years u/s 39(4A)
- Royalty / Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule
- 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%
- Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule
- 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%
- Royalty / Fee for Technical Services to a Non-Resident covered under ADTT
- Payment for foreign produced commercials to a Non-Resident u/s 152(1BA) @ 20%
- Payment to Non-resident u/s 152(2) for profit on debt / u/c 5A) @ 10%, Part II, 2nd Schedule
- Export of IT/ITES Services u/s 154A @ 0.25%
- Export of services u/s 154A @1%
- Foreign indenting Commission u/s 154A(1)(da) / Division IVA, Part III, First Schedule
- Commission / Discount on Petroleum Products u/s 156A @12%
- Prize on Prize Bond u/s 156
- Winnings from Crossword Puzzle u/s 156
- Winnings from Raffle u/s 156
- Winnings from Lottery u/s 156
- Winnings from Quiz u/s 156
- Winnings from Sale Promotion u/s 156
- Lease of rights to collect tolls u/s 236A(3)
- Advance tax u/s 236C for Investment by Non-Resident
- Advance tax u/s 236K for Non-Resident Transferee
- Bonus shares issued by companies u/s 236Z
- Tax on Income of Cotton Ginner's u/c 17, Part III, 2nd Schedule (Cotton ginning and oil milling activity only)

CLOSE ADD

Adjustable Taxes [X]

Search Section

- Export Proceeds u/s 147 (6C) @1%
- Import u/s 148 @1%
- Import u/s 148 @2%
- Import u/s 148 @3%
- Import u/s 148 @4%
- Import u/s 148 @4.5%
- Import u/s 148 @5.5%
- 151(1)(a) - Profit on Debt u/s 151 from NSC / FC Deposits
- Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits
- Profit on Debt u/s 151(1)(c) from Government Securities
- 151(1) (d) - Profit on Debt u/s 151 from Others
- Profit on Debt to a Non-Resident u/s 152(2)
- Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)
- Payment for Goods u/s 153(1)(a) @1%
- Payment for Goods u/s 153(1)(a) @1.5%
- Payment for Goods u/s 153(1)(a) @2.5%
- Payment for Goods u/s 153(1)(a) @4.5%
- Payment for Services u/s 153(1)(b) @8% u/c (42) of Part IV of Second Schedule
- Adjustments under 236A for Builders/Developers
- Rent of Immovable Property u/s 155
- Advance tax on cash withdrawal u/s 231AB
- Motor Vehicle Registration Fee u/s 231B(1) (Up to 850 cc) - on value of vehicle
- Motor Vehicle Transfer Fee u/s 231B(2) (above 850cc) - on engine capacity of vehicle
- Motor Vehicle Sale u/s 231B(3) (Up to 850 cc) - on value of vehicle
- Motor Vehicle Registration Fee u/s 231B (1A) (Non-ATL @ 4%)
- Motor vehicle registration by person who has not purchased vehicle from local manufacturer u/s 231B(2A)
- Motor Vehicle Registration Fee u/s 231B(1) (Without Engine Capacity)
- Motor Vehicle Transfer Fee u/s 231B(2) (Without Engine Capacity)
- Motor Vehicle Sale u/s 231B(3) (851cc to 1000cc) - on value of vehicle
- Motor Vehicle Sale u/s 231B(3) (Without Engine Capacity)
- Motor Vehicle Sale u/s 231B(3) (1601cc to 1800cc) - on value of vehicle
- Motor Vehicle Sale u/s 231B(3) (1801cc to 2000cc) - on value of vehicle
- Motor Vehicle Sale u/s 231B(3) (2001cc to 2500cc) - on value of vehicle

Adjustable Taxes [X]

Search Section

- Motor Vehicle Registration Fee u/s 231B(1) (851cc to 1000cc) - on value of vehicle
- Motor Vehicle Sale u/s 231B(3) (Above 3000cc) - on value of vehicle
- Motor Vehicle Registration Fee u/s 231B(1) (1001cc to 1300cc) - on value of vehicle
- Motor Vehicle Registration Fee u/s 231B(1) (1301cc to 1600cc) - on value of vehicle
- Motor Vehicle Registration Fee u/s 231B(1) (1601cc to 1800cc) - on value of vehicle
- Motor Vehicle Registration Fee u/s 231B(1) (1801cc to 2000cc) - on value of vehicle
- Motor Vehicle Registration Fee u/s 231B(1) (2001cc to 2500cc) - on value of vehicle
- Motor Vehicle Registration Fee u/s 231B(1) (2501cc to 3000cc) - on value of vehicle
- Motor Vehicle Registration Fee u/s 231B(1) (Above 3000cc) - on value of vehicle
- Advance tax on foreign domestic workers u/s 231C
- Goods Transport Public Vehicle Tax u/s 234
- Passenger Transport Public Vehicle Tax u/s 234
- Private Vehicle Tax u/s 234
- Telephone Bill u/s 236(1)(a)
- Cellphone Bill u/s 236(1)(a)
- Prepaid Telephone Card u/s 236(1)(b)
- Phone Unit u/s 236(1)(c)
- Internet Bill u/s 236(1)(d)
- Prepaid Internet Card u/s 236(1)(e)
- Purchase by Auction u/s 236A (including renewal of license)
- Sale / Transfer of Immoveable Property u/s 236C
- Tax Deducted u/s 236C where Property Purchased & Sold within Tax Year
- Tax Deducted u/s 236C where Property Purchased Prior to current Tax Year
- Functions / Gatherings Charges u/s 236CB (ATL @ 10% / Non-ATL @ 20%)
- Withholding tax on Sale Considerations u/s 37(6) @ 10%
- Purchase of other Commodities by Distributors / Dealers / Wholesalers u/s 236G
- Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G
- Purchase by Retailers u/s 236H
- Adjustments under 236K for Builders/Developers
- Purchase / Transfer of Immoveable Property u/s 236K
- Persons remitting amount abroad through credit / debits / prepaid cards u/s 236Y

CLOSE **ADD**

Minimum Tax

Search Section

- Import u/s 148 @1%
- Import u/s 148 @2%
- Import u/s 148 @3.5%
- Import u/s 148 @4%
- Import u/s 148 @5.5%
- Import u/s 148 @6%
- No. of imported Mobile Phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930
- No. of imported Mobile Phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100
- No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970
- No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70
- No. of imported mobile phones under CBU category u/s 148 exceeding 350\$ up to 500\$ @ Rs. 5000
- No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000
- No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 500\$ @ Rs. 5200
- Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule
- Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule
- Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule
- Payment for Goods u/s 153(1)(a) @11% - for Toll manufacturers
- Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule
- Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule
- Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule
- Payment for Specified Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule
- Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule
- Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT
- Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule
- Payment for Goods u/s 153(1)(a) @0.5%
- Payment to Non-Resident sports persons u/s 152(2A)(c) / Division II, Part III, 1st Schedule
- Payment for Goods u/s 153(1)(a) @1%
- Payment for Goods u/s 153(1)(a) @1.5%
- Payment for Goods u/s 153(1)(a) @2.5%
- Payment for Goods u/s 153(1)(a) @0.25%
- Payment for Goods u/s 153(1)(a) @5.5%
- Payment for Services u/s 153(1)(b) @0.5%

Minimum Tax

Search Section

- Payment for Services u/s 153(1)(b) @1%
- Payment for Services u/s 153(1)(b) @1.5%
- Payment for Specified Services u/s 153(1)(b) @2%
- Payment for IT/IT-enabled service u/s 153(1)(b) @4%
- Fee for Oil Tanker contractor services u/c (28F), Part II, 2nd Schedule
- Receipts from Contracts u/s 153(1)(c) @8%
- Receipts from Contracts u/s 153(1)(c) @10%
- Fee for Export related Services u/s 153(2) @1%
- Export Proceeds u/s 154(1) @1%
- Sale Proceeds of Goods to Exporter u/s 154(3)
- Sale Proceeds of Goods by Industrial undertaking u/s 154(3A)
- Contract Payments to Indirect Exporter u/s 154(3B)
- Export Proceeds u/s 154(3C)
- Brokerage / Commission u/s 233 @5%
- Brokerage / Commission u/s 233 @6%
- Brokerage / Commission u/s 233 @10%
- Brokerage / Commission u/s 233 @12%
- Electricity Bill of Commercial Consumer u/s 235
- Electricity Bill of Industrial Consumer u/s 235
- Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule
- Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule
- No. of Episodes of Foreign produced TV Drama Serial or Play u/s 236CA (1)
- Foreign produced TV play (single episode) u/s 236CA (2)
- Total Duration (in seconds) for Advertisements Starring Foreign Actor u/s 236CA (3)
- Payment for Specified Services u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 8% / Non-ATL @ 16%)
- Payment for specified services u/s 153(1)(b) @6%
- Payment for Services u/s 153(1)(b) @15%
- Payment for IT/IT-enabled service u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 4% / Non-ATL @ 8)
- Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 15% / Non-ATL @ 30%)

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

CLOSE ADD

21.4. Computations

Data Amortization Depreciation Payment Business Details Attribute Attachment EN 1/1						
Search Amount Code/Description						
ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE						
Description	Code	Total Income	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action
Income / (Loss) from Property	2000					
Total Income / (Loss) from Business						
Income / (Loss) from Business	3000					
Taxable Profit u/s 7F	9010					
Income from Social Media Contents						
Gains / (Loss) from Capital Assets	4000					
Income / (Loss) from Other Sources	5000					
Foreign Income	6000					
Agriculture Income	6100					
Share of Partner Company in Income of ADP	9011					
Total Income	9000					
Deductible Allowances	9009					
Taxable Income	9180					
Normal Tax	928000					
Turnover Tax u/s 113						
Turnover/Tax on Income of Cotton Givers	9012					<input type="checkbox"/>
Turnover / Tax Chargeable u/s 113 @0.25%	923152					<input type="checkbox"/>
Turnover / Tax Chargeable u/s 113 @0.75%	923168					<input type="checkbox"/>
Turnover / Tax Chargeable u/s 113 @ 0.50%	923206					<input type="checkbox"/>
Turnover / Tax Chargeable u/s 113 @ 1.25%	923161					<input type="checkbox"/>
Accounting Profit / Tax Chargeable u/s 113C @17%	923173					
Tax on High Earning Persons u/s 4C	9231822					
Surcharge on high earning person u/s 4AD	923184					
Tax on deemed income u/s 7E @20% (Of 5% of FMV)	923183					
Difference of Minimum Tax Chargeable						
Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193					
Difference of Minimum Tax Chargeable u/s 113	923194					
Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189					
Difference of Minimum Tax Chargeable	923201					
Fixed / Final Tax	920100					
WWF	920900					
Tax Reductions	9309					
Tax Credits	9329					
Tax Chargeable	9200					
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198					
Refund Adjustment of Other Year(s) against Demand of this Year	92101					
Withholding Income Tax	9201					
Advance Income Tax						
Advance Income Tax	9202					
Advance Income Tax u/s 147(SC)	92026					
Advance Tax Paid under 147 for Builders/Developers (1000)	92025					
Advance Income Tax u/s 147 read with section 7F	92027					
Advance Income Tax u/s 147A	92022					
Admitted Income Tax	9263					
Refundable Income Tax	9210					

[BACK](#) [NEXT](#)

22. Amortization

Data **Amortization** Depreciation Payment Business Details Attribute Attachment EN اردو

Amortization

Search Amount Code/Description

Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization
Intangible	3305				<input 117="" 338="" 353="" 365"="" data-label="Section-Header" type="button" value="+</input></td> </tr> <tr> <td>Expenditure providing Long Term Advantage / Benefit</td> <td>330516</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Pre-Commencement Expenditure</td> <td>3306</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Intangibles with unascertainable useful life @4%</td> <td>3307</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> </div> <div data-bbox="/> <h2>23. Depreciation</h2>

Data Amortization **Depreciation** Payment Business Details Attribute Attachment EN اردو

Depreciation

Search Amount Code/Description

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									

24. Payment



25. Business Details

Sr No.	Business Name	Principal Activity	Start Date	End Date	Brand Name	Action
Add Business Details						
1	Sample Business 1		12-Apr-2025		Brand 1 @ Brand 2 @ Brand 3 @ Brand 4 @	<input type="checkbox"/>
2	Sample Business 2		23-Apr-2025		Brand 1 @ Brand 2 @ Brand 4 @	<input type="checkbox"/>
2	Sample Business 2		23-Apr-2025		Brand 1 @ Brand 2 @ Brand 4 @	<input type="checkbox"/>

Sr No.	Registration No.	Name	Type	Capital in Percentage	Capital Amount	Action
Ownership (Shareholders/Directors/Members/Partners)						
Add details						
1	0000000000	Sample User	Pakistani	10%	100,000	<input type="checkbox"/> <input type="checkbox"/>
2	0000000000	Sample User	Foreigner	90%	900,000	<input type="checkbox"/> <input type="checkbox"/>

Sr No.	Registration No.	Auditor Name	Action
Auditors			
Add details			
1	0000000000	Sample User	<input type="checkbox"/> <input type="checkbox"/>

Business Details ✕

Business Name	Principal Activity
Brand Name	
Start Date <input checked="" type="checkbox"/>	End Date <input checked="" type="checkbox"/>

CANCEL **SAVE**

Ownership details (Shareholder/Director/Member/Partner) ✕

Pakistani Foreigner

Registration No. (CNIC/NTN) *	Name *
Percentage Share *	Capital Amount *

CANCEL **SAVE**

Ownership details (Shareholder/Director/Member/Partner) ✕

Pakistani Foreigner

Passport No *	Name *
Percentage Share *	Capital Amount *

CANCEL **SAVE**

Auditor details ✕

Registration No. (CNIC/NTN) *

Name *

CANCEL **SAVE**

26. Attachment

Data Amortization Depreciation Payment Business Details **Attachment** EN اردو

Attachments

<p>Final Accounts (3000)</p> <p>ADD FILE</p>	<p>Manufacturing and Trading / Profit and Loss Accounts statements (9230)</p> <p>ADD FILE</p>
--	---

ITR FORMS FOR COMPANIES FOR TAX YEAR 2026



INCOME TAX RETURN FOR TAX YEAR 2026

Electronic Return for Companies



27. Withholding Summary



Please select your sources of income for the tax year:

Property Rental Income
 Income from Other Sources
 Income from Business
 Capital Gain
 Income from Foreign Sources and Assets

Income from Agriculture
 No income

Summary of Economic Transactions

TAX PERIOD
July 1, 2025 - June 30, 2026

Dear Taxpayer,

Thank you for choosing to fulfill your national duty of tax return filing. Correct reporting not only shows your contribution to the national development but also ensures minimum intervention in your Assessment by the tax authority.

Please review available data of your economic transactions for the selected Tax Year. This is indicative data which keeps on updating as per available information. Therefore, correct reporting of income and tax thereon is primarily your own responsibility.

SUMMARY OF WITHHOLDING TAX AS WITHHOLDEE

Description	Taxable Value	Tax Withheld
Sample Section	000,000	000,000
Sample Section	000,000	000,000
Sample Section	000,000	000,000
Other Sections		

SUMMARY OF WITHHOLDING TAX DEPOSITED AS WITHHOLDING AGENT

Description	Taxable Value (PKR)	Tax Withheld (PKR)
Sample Section	000,000	000,000
Sample Section	000,000	000,000
Sample Section	000,000	000,000
Other Sections		

SUMMARY OF SALES TAX RECORD

Description	Value of Supplies (PKR)	Sales Tax (PKR)
Domestic Purchases	000,000	000,000
Imports	000,000	000,000
Domestic Sales	000,000	000,000
Exports	000,000	000,000

[Download Detailed Data](#)

[Start Return Filing >](#)

28. Property

28.1. Income from Property

EN 2020

Date Amortization Depreciation Payment Business Details Attribute Attachment

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

Search Amount Code/Description

ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Subject to Exemption	Subject to Normal Tax	Action
Please select properties that earned rental income during the Tax Year.					
Income / (Loss) from Property	2000				
Total Receipts from Property	2019				
Rent Received or Receivable	2001				+ Property
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				- Deduction
1/5th Of Rent Of Building for Repairs	2031				

BACK NEXT

Select Property

Search Property

List of Properties



No Properties Found

You don't have any declared properties. Add your first property to get started.

Add Property

CLOSE NEXT

Property
✕

Property Information ▼

Sample Address

Property type ▼

Property sub-type ▼

Date of Acquisition

Land area

Land area unit

Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No

Street / Mohallah / Block

Tehsil/City ▼

Sector / Society / Town ▼

District

Province / Territory

CLOSE

ADD

Property type ▼

Property sub-type ▼

Date of Acquisition

Agricultural Property

Residential Property

Industrial Property

Commercial Property

Plot

Flat

Constructed

Farm House

Acquisition cost/value

Plot / Flat / House / Shop No

Street / Mohallah / Block

Tehsil/City ▼

Select Property



Search Property



List of Properties

Sample property 1

Sample property 2

Sample property 3

Add Property

CLOSE

NEXT

Add Deductions



Search Amount Code/Description



Insurance Premium

Local Rate / Tax / Charge / Cess

Ground Rent

Profit on Capital borrowed for Investment in Property

Share in Rental Income Paid to HBFC of Banks

Rent Collection Expenditure

Legal Service Charges

Amount claimed as Irrecoverable Rent

Payment of Liabilities treated as Income

Other Deductions against Rent

CLOSE

ADD

29. Business

29.1. Income from Business

Data		Amortization	Depreciation	Payment	Business Details	Attribut	Attachment	EH 1/2																																																																																																																																																																																																																																																																																																																																																																																																								
Property		Search Amount Code/Description																																																																																																																																																																																																																																																																																																																																																																																																														
Business		ADD INCOME SOURCE IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE																																																																																																																																																																																																																																																																																																																																																																																																														
Manufacturing / Trading Items		<table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Total Amount</th> <th>Subject to Final Tax</th> <th>Subject to Exemption</th> <th>Subject to Normal Tax</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>Income / (Loss) from business</td> <td>3000</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)</td> <td>3029</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Gross Revenue (excluding Sales Tax, Federal Excise)</td> <td>3009</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Gross Domestic Sales / Services Fee</td> <td>3004</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Gross Exports Sales / Services Fee</td> <td>3008</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Selling Expenses Outward, Brokerage, Commission, Discount, etc.)</td> <td>3019</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Domestic Commission / Brokerage / Discount / Freight Outward, etc</td> <td>3011</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Foreign Commission / Brokerage / Discount / Freight Outward, etc</td> <td>3012</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Rebate / Duty Drawbacks</td> <td>3070</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Cost of Sales / Services</td> <td>3030</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Opening Stock</td> <td>3039</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Domestic Raw Material / Components Opening Balance</td> <td>3035</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Import Raw Material / Components Opening Balance</td> <td>3036</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Stores / Spares Opening Balance</td> <td>3037</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Fuel Opening Balance</td> <td>3038</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Work in Process Opening Balance</td> <td>3034</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Self Manufactured Finished Goods Opening Balance</td> <td>3033</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Domestic Finished Goods Opening Balance</td> <td>3031</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Import Finished Goods Opening Balance</td> <td>3032</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Net Purchases (excluding Sales Tax, Federal Excise)</td> <td>3059</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Net Domestic Purchases Raw Material / Components</td> <td>3055</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Net Import Raw Material / Components</td> <td>3056</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Net Stores / Spares Purchases</td> <td>3057</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Net Fuel Purchases</td> <td>3058</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Net Domestic Purchases Finished Goods</td> <td>3051</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Net Import Finished Goods</td> <td>3052</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Consumed</td> <td>3069</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Domestic Raw Material / Components Consumed</td> <td>3065</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Import Raw Material / Components Consumed</td> <td>3066</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Stores / Spares Consumed</td> <td>3067</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Fuel Consumed</td> <td>3068</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Work in Process Consumed</td> <td>3064</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Self Manufactured Finished Goods Consumed</td> <td>3063</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Domestic Finished Goods Consumed</td> <td>3061</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Import Finished Goods Consumed</td> <td>3062</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Direct Expenses</td> <td>3089</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salaries / Wages</td> <td>3071</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Power</td> <td>3073</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Tax</td> <td>3074</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Repair / Maintenance</td> <td>3077</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Insurance</td> <td>3080</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Royalty</td> <td>3081</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other Direct Expenses</td> <td>3083</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Accounting Amortization</td> <td>3087</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Accounting Depreciation</td> <td>3088</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Closing Stock</td> <td>3099</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Domestic Raw Material / Components Closing Balance</td> <td>3095</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Import Raw Material / Components Closing Balance</td> <td>3096</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Stores / Spares Closing Balance</td> <td>3097</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Fuel Closing Balance</td> <td>3098</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Work in Process Closing Balance</td> <td>3094</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Self Manufactured Finished Goods Closing Balance</td> <td>3093</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Domestic Finished Goods Closing Balance</td> <td>3091</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Import Finished Goods Closing Balance</td> <td>3092</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Gross Profit / (Loss)</td> <td>3100</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>							Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action	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 Outward, Brokerage, Commission, Discount, etc.)	3019						Domestic Commission / Brokerage / Discount / Freight Outward, etc	3011						Foreign Commission / Brokerage / Discount / Freight Outward, etc	3012						Rebate / 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						Tax	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					
Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action																																																																																																																																																																																																																																																																																																																																																																																																										
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 Outward, Brokerage, Commission, Discount, etc.)	3019																																																																																																																																																																																																																																																																																																																																																																																																															
Domestic Commission / Brokerage / Discount / Freight Outward, etc	3011																																																																																																																																																																																																																																																																																																																																																																																																															
Foreign Commission / Brokerage / Discount / Freight Outward, etc	3012																																																																																																																																																																																																																																																																																																																																																																																																															
Rebate / 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																																																																																																																																																																																																																																																																																																																																																																																																															
Tax	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																																																																																																																																																																																																																																																																																																																																																																																																															

BACK NEXT

EN اردو

Data Amortization Depreciation Payment Business Details Attribute Attachment

Property >

Business >

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses
- Inadmissible / Admissible Deductions
- Adjustments
- 7F Tax on Builders and Developers
- Income from Social Media Content
- Transactions > PKR 50 Million with Non-Residents Associates
- Balance Sheet

Capital Gain >

Other Sources >

Foreign Sources / Agriculture >

Tax Chargeable / Payments >

Search Amount Code/Description Q

ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action
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					

BACK NEXT

EN اردو

Data Amortization Depreciation Payment Business Details Attribute Attachment

Property >

Business >

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses
- Inadmissible / Admissible Deductions
- Adjustments
- 7F Tax on Builders and Developers
- Income from Social Media Content
- Transactions > PKR 50 Million with Non-Residents Associates
- Balance Sheet

Capital Gain >

Other Sources >

Foreign Sources / Agriculture >

Tax Chargeable / Payments >

Search Amount Code/Description Q

ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action
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					
Other indirect Expenses	3180					
Other Expenses						
Accounting Profit / (Loss)	3200					

BACK NEXT

Other Expenses ✕

Search Amount Code/Description 🔍

Insurance

Professional Charges

Profit on Debt (Financial Charges / Markup / Interest)

Donation / Charity

Brokerage / Commission

Irrecoverable Debts Written off

Obsolete Stocks / Stores / Spares / Fixed Assets Written off

Accounting (Loss) on Sale of Intangibles

Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund

Accounting (Loss) on Sale of Assets

Accounting Amortization

Accounting Depreciation

CLOSE
ADD

Data
Amortization
Depreciation
Payment
Business Details
Attribute
Attachment
EN 9/21

Property >

Business >

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses
- Inadmissible / Admissible Deductions
- Adjustments
- 7F Tax on Builders and Developers
- Income from Social Media Content
- Transactions > PKR 50 Million with Non-Residents Associates
- Balance Sheet

Capital Gain >

Other Sources >

Foreign Sources / Agriculture >

Tax Chargeable / Payments >

Search Amount Code/Description 🔍

ADD INCOME SOURCES
IMPORT PREVIOUS RETURN
PREPARE PSD
CALCULATE

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action
Inadmissible Deductions	3239					Inadmissible
Admissible Deductions	3259					Admissible

BACK
NEXT

Admissible Deductions ✕

Search Amount Code/Description 🔍

Accounting Gain on Sale of Intangibles

Accounting Gain on Sale of Assets

Tax Amortization for Current Year

Tax Depreciation / Initial Allowance for Current Year

Pre-Commencement Expenditure / Deferred Cost

Add Backs u/s 21 (b) Amount of Tax Deducted at Source

Other Admissible Deductions

Tax (Loss) on Sale of Intangibles

Tax (Loss) on Sale of Assets

Unabsorbed Tax Amortization for Previous Years

Unabsorbed Tax Depreciation for Previous Years

CANCEL **SAVE**

Inadmissible Deductions



Search Amount Code/Description



- Add Backs u/s 29(2) Provision for Doubtful Debts
- Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets
- Add Backs Provision for Diminution in Value of Investment
- Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized
- Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains
- Add Backs u/s 21(b) Amount of Tax Deducted at Source
- Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid
- Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit
- Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds
- Add Backs u/s 21(ea) Excess of 50% of Contribution to an Approved gratuity fund / Pension Fund / Superannuation Fund
- Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source
- Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation
- Add Backs u/s 21(h) Personal Expenditure
- Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member
- Add Backs u/s 21(i) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode
- Add Backs u/s 21(la) Expenditure under a single Account head exceeding prescribed amount not paid through digital mode
- Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode
- Add Backs u/s 21(n) Capital Expenditure
- Add Backs u/s 67(1) Expenditure attributable to Non-Business Income
- Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years
- Add Backs u/s 100C(1)(d) - Administrative and management expenses exceeding 15% of total receipts of NPOs, Trusts, & Welfare institutions
- Add Backs u/s 28(1)(b) Lease Rental not admissible
- Add Backs u/s 21(e) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit
- Add Backs Tax Gain on Sale of Intangibles
- Add Backs Tax Gain on Sale of Assets
- Add Backs u/s 21(p) Utility Bills exceeding prescribed amount not paid through prescribed mode
- Add Backs u/s 21(q) Expenditure attributable to sale to person required to be registered under Sales Tax but not registered
- Add Backs u/s 21(r) Expenditure Attributable to sales for non-integration of business with FBR system
- Add Backs u/s 28(1)(b) Lease Rental not admissible on account of cost of Passenger transport vehicle exceeding 2.5 Million Rupees
- Add Backs u/s 21(ca) Commission in excess of 0.2% of gross amount of supplies to a person not appearing in ATL in Third Schedule of Sales Tax Act
- Deduction on profit on debit Inadmissible u/s 106A
- Add Backs Pre-Commencement Expenditure / Deferred Cost
- 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
- Other Inadmissible Deductions
- Add Backs Accounting (Loss) on Sale of Intangibles
- Add Backs Accounting (Loss) on Sale of Assets
- Add Backs Accounting Amortization
- Add Backs Accounting Depreciation

CANCEL

SAVE

EN اردو

Data Amortization Depreciation Payment Business Details Attribute Attachment

Property >

Business >

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses
- Inadmissible / Admissible Deductions
- Adjustments
- 7F Tax on Builders and Developers
- Income from Social Media Content
- Transactions > PKR 50 Million with Non-Residents Associates
- Balance Sheet

Capital Gain >

Other Sources >

Foreign Sources / Agriculture >

Tax Chargeable / Payments >

Search Amount Code/Description 🔍

ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action
Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270					
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					
Unadjusted (Loss) from Business for 2025	327025					

BACK NEXT

EN اردو

Data Amortization Depreciation Payment Business Details Attribute Attachment

Property >

Business >

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses
- Inadmissible / Admissible Deductions
- Adjustments
- 7F Tax on Builders and Developers
- Income from Social Media Content
- Transactions > PKR 50 Million with Non-Residents Associates
- Balance Sheet

Capital Gain >

Other Sources >

Foreign Sources / Agriculture >

Tax Chargeable / Payments >

Search Amount Code/Description 🔍

ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Taxable Profit	Action
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			

BACK NEXT

[Data](#)
[Amortization](#)
[Depreciation](#)
[Payment](#)
[Business Details](#)
[Attribute](#)
[Attachment](#)
EN 9/7

Property >

Business >

- Manufacturing / Trading Items
- Other Revenues
- Management, Administrative, Selling & Financial Expenses
- Inadmissible / Admissible Deductions
- Adjustments
- 7F Tax on Builders and Developers
- Income from Social Media Content >**
- Transactions > PKR 50 Million with Non-Residents Associates
- Balance Sheet

Capital Gain >

Other Sources >

Foreign Sources / Agriculture >

Tax Chargeable / Payments >

Search Amount Code/Description

Description	Code	Value / Amount	Action
Total Number of Posts During the Year			
Average Number of Views Per Content			
Deemed Revenue			
Actual Total Remuneration Received in Cash and Kind			
Total Revenue			
Total Expenses			
Income from Social Media Contents			

Data Amortization Depreciation Payment Business Details Attribute Attachment EN

Property Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments 7F Tax on Builders and Developers Income from Social Media Content Transactions > PKR 50 Million with Non-Residents Associates Balance Sheet Capital Gain Other Sources Foreign Sources / Agriculture Tax Chargeable / Payments

Search Amount Code/Description
ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD 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		

BACK NEXT

Data				Amortization	Depreciation	Payment	Business Details	Attricute	Attachment	EN																																																																				
<div style="display: flex; justify-content: space-between;"> <div style="width: 25%;"> <p>Property ></p> <p>Business ></p> <ul style="list-style-type: none"> - Manufacturing / Trading Items - Other Revenues - Management, Administrative, Selling & Financial Expenses - Inadmissible / Admissible Deductions - Adjustments - 7F Tax on Builders and Developers - Income from Social Media Content - Transactions > PKR 50 Million with Non-Residents Associates Balance Sheet <p>Capital Gain ></p> <p>Other Sources ></p> <p>Foreign Sources / Agriculture ></p> <p>Tax Chargeable / Payments ></p> </div> <div style="width: 75%;"> <p>Search Amount Code/Description <input type="text"/></p> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE F510 CALCULATE </div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Amount</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td colspan="4">Total Assets</td> </tr> <tr> <td>Land (Business)</td> <td>3301</td> <td></td> <td><input type="button" value="Property"/></td> </tr> <tr> <td>Building (Business)</td> <td>3302</td> <td></td> <td><input type="button" value="Property"/></td> </tr> <tr> <td>Plant / Machinery / Equipment / Furniture (including fittings)</td> <td>3303</td> <td></td> <td></td> </tr> <tr> <td>Stocks in trade / Stores / Spares</td> <td>3315</td> <td></td> <td></td> </tr> <tr> <td>Motor Vehicle(s)</td> <td></td> <td></td> <td><input type="button" value="Property"/></td> </tr> <tr> <td>Bank Account</td> <td></td> <td></td> <td><input type="button" value="Property"/></td> </tr> <tr> <td>Advances / Deposits / Prepayments</td> <td>3312</td> <td></td> <td></td> </tr> <tr> <td>Cash in hand</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Bonds/Securities</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other Assets</td> <td>3348</td> <td></td> <td></td> </tr> <tr> <td>Total Equity / Liabilities</td> <td>3399</td> <td></td> <td></td> </tr> <tr> <td>Capital</td> <td>3352</td> <td></td> <td></td> </tr> <tr> <td>Long Term Borrowings / Debt / Loan</td> <td>3371</td> <td></td> <td></td> </tr> <tr> <td>Trade Creditors / Payables</td> <td>3384</td> <td></td> <td></td> </tr> <tr> <td>Other Liabilities</td> <td>3398</td> <td></td> <td></td> </tr> </tbody> </table> <div style="text-align: right; margin-top: 10px;"> <input type="button" value="BACK"/> <input type="button" value="NEXT"/> </div> </div> </div>											Description	Code	Amount	Action	Total Assets				Land (Business)	3301		<input type="button" value="Property"/>	Building (Business)	3302		<input type="button" value="Property"/>	Plant / Machinery / Equipment / Furniture (including fittings)	3303			Stocks in trade / Stores / Spares	3315			Motor Vehicle(s)			<input type="button" value="Property"/>	Bank Account			<input type="button" value="Property"/>	Advances / Deposits / Prepayments	3312			Cash in hand				Bonds/Securities				Other Assets	3348			Total Equity / Liabilities	3399			Capital	3352			Long Term Borrowings / Debt / Loan	3371			Trade Creditors / Payables	3384			Other Liabilities	3398		
Description	Code	Amount	Action																																																																											
Total Assets																																																																														
Land (Business)	3301		<input type="button" value="Property"/>																																																																											
Building (Business)	3302		<input type="button" value="Property"/>																																																																											
Plant / Machinery / Equipment / Furniture (including fittings)	3303																																																																													
Stocks in trade / Stores / Spares	3315																																																																													
Motor Vehicle(s)			<input type="button" value="Property"/>																																																																											
Bank Account			<input type="button" value="Property"/>																																																																											
Advances / Deposits / Prepayments	3312																																																																													
Cash in hand																																																																														
Bonds/Securities																																																																														
Other Assets	3348																																																																													
Total Equity / Liabilities	3399																																																																													
Capital	3352																																																																													
Long Term Borrowings / Debt / Loan	3371																																																																													
Trade Creditors / Payables	3384																																																																													
Other Liabilities	3398																																																																													

Select Property
✕

Please fill all mandatory fields in Yellow highlighted Properties:

🔍

Properties declared for previous Tax Year

No Properties Found

You don't have any declared properties. Add your first property to get started.

Properties purchased during the Tax Year

🗑 Delete Unknowns ⋮

Add Property

Property
✕

Property Information ▼

Sample Address

Property type ▼

Property sub-type ▼

Date of Acquisition

Land area

Land area unit

Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No

Street / Mohallah / Block

Tehsil/City ▼

Sector / Society / Town ▼

District

Province / Territory

BACK

NEXT

Property
✕

Property Information ▼

Sample Address

Property type ▼

Property sub-type ▼

Date of Acquisition

Agricultural Property

Residential Property

Industrial Property

Commercial Property

Plot

Flat

Constructed

Farm House

Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No

Street / Mohallah / Block

Tehsil/City ▼

Sector / Society / Town ▼

District

Province / Territory

BACK

NEXT

Delete Property added by system
✕

You have paid withholding tax on purchase of this property as per our record. Non declaration may entail legal action.

CANCEL

DELETE

Select Property ✕

Please fill all mandatory fields in Yellow highlighted Properties:

Search Property 🔍

Properties declared for previous Tax Year

Sample Property 1

Sample Property 2

Sample Property 3

Properties purchased during the Tax Year

Sample Property 4 ⋮

Add Property

CANCEL **NEXT**

Disposal of Property ✕

Whether the property is Sold or Gifted

Sold / Exchanged

Gifted

Cancel **Next**

Property Sold/Exchanged ✕

Property Information ▼

Sample Address

Property type ▼ Property sub type ▼ Date of Acquisition 📅

Land area Land area unit Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No Street / Mohallah / Block Tehsil/City ▼

Sector / Society / Town ▼ District Province / Territory

Sale information ▼

Date of sale/disposal ▼ Holding period 🕒 Percentage of property sold/disposed

link CPR u/s 236C with the property sold ▼ Sale/disposal price Capital gain/loss

CLOSE **NEXT**

Disposal of Property ✕

Whether the property is Sold or Gifted

Sold / Exchanged

Gifted

Cancel **Next**

Property Details ✕

Property Information ▼

Sample Address

Property type ▼

Property sub-type ▼

Date of Acquisition 📅

Land area

Land area unit

Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No

Street / Mohallah / Block

Tehsil/City ▼

Sector / Society / Town ▼

District

Province / Territory

Sale information ▼

Date of sale/disposal ▼

Holding period

Percentage of property sold/disposed

CNIC/NTN of Donee

Fair market price

Capital gain/loss

CLOSE

NEXT

Bank Account ✕

Enter IBAN
🔍

Account Title

Bank Name

CLOSE

ADD

Motor Vehicle ✕

Enter Registration No.

Enter Chassis No.

Make

Model

CLOSE **ADD**

30. Capital Gains

30.1. Income from Capital Gain

Data
Amortization
Depreciation
Payment
Business Details
Attribute
Attachment
EN

- Property >
- Business >
- Capital Gain >
- Capital Gain Property, Securities
- Other Sources >
- Foreign Sources / Agriculture >
- Tax Chargeable / Payments >

Search Amount Code/Description

ADD INCOME SOURCES
IMPORT PREVIOUS RETURN
PREPARE PSD
CALCULATE

Capital Gain/ (Loss) on Capital Asset / Properties / Securities

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax
Total Capital Gain/(Loss)		4000			

Capital Gain u/s 37 (Capital Assets)

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt	Capital Gain / Loss	Action
Capital Gain - Capital Assets u/s 37						
Gold						<input type="checkbox"/>

Capital Gain u/s 37(1A) (Property)

Description	Code	Cost of Acquisition	Sale / Transfer Value	Exempt Capital Gain	Capital Gain / Loss	Tax Chargeable	Action
Capital Gain/Loss - Property u/s 37(1A)							
Sample Property 1: 10 Maria, Residential Flat, Purchase Date: 01-01-2015, Sale Date: 30-06-2025, Holding Period: 10 Year							
							<input type="checkbox"/> <input checked="" type="checkbox"/>

Capital Gain u/s 37A (Securities)

Description	Code	Taxable Amount / Capital Gain / Loss	Tax Deducted	Tax Chargeable
Capital Gain - Capital Assets u/s 37A				

BACK
NEXT

Add Capital Assets X

Search Amount Code/Description Q

Shares of Listed Company sold outside the preview of NCCPL / PSX

Shares of Company sold outside the preview of NCCPL / PSX

Jewelry

Coins

Gold

Painting

Motor Vehicle

Others

Select Property X

Search Property Q

Properties declared for previous Tax Year

Sample property 1

Sample property 2

Sample property 3

Properties purchased during the Tax Year

Sample property 4

Add Property

Select Property
✕

🔍

Properties declared for previous Tax Year

Sample property 1

Sample property 2

Sample property 3

Properties purchased during the Tax Year

Sample property 4

Add Property

CLOSE

NEXT

Property (1 / 1)
✕

Property Information ▼

Property type ▼	Property sub-type ▼	Date of Acquisition 📅
Land area	Land area unit	Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No	Street / Mohallah / Block	Tehsil/City ▼
Sector / Society / Town ▼	District	Province / Territory

Sale information ▼

Date of sale/disposal ▼	Holding period	Percentage of property sold/disposed
link CPR u/s 236C with the property sold ▼	Sale/disposal price	Capital gain/loss

CLOSE

NEXT

31. Other Sources

31.1. Income from other sources

EN 2/2

Data Amortization Depreciation Payment Business Details Attribute Attachment

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

Search Amount Code/Description

ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Amount	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Actions
You may add multiple incomes from the drop down lists.						
Income / (Loss) from Other Sources	5000					
Receipts from Other Sources	5029					+
Profit on Debt	500312					
Dividend Income						
Return on Investment on Sukuks						
Deductions from Other Sources	5089					
Other Deductions	5088					

BACK NEXT

Add Other Income Sources X

Search Amount Code/Description

Royalty

Ground Rent

Rent from sub lease of Land or Building

Rent from lease of Building with Plant and Machinery

Loan, Advance, Deposit or Gift received in Cash

Other Receipts

CLOSE ADD

32. Foreign Source / Agriculture

32.1. Foreign Source

The screenshot shows a software interface for managing foreign sources. The main heading is "Income from Foreign Sources". Below this, there are sections for "Foreign Details" and "Income Details". The "Foreign Details" section shows a "Tax Identification Number: 1234567" and "Country: United Kingdom". The "Income Details" section contains a table with the following data:

Description	Code	Gross Revenue / Receipt	Total Expenses / Cost	Exempt Income	Normal Income	Tax Paid on Foreign Income	Action
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 Tax Identification Number

The dialog box titled "Foreign Sources" contains two input fields: "Foreign Tax Identification Number" and "Country". At the bottom right, there are "CLOSE" and "ADD" buttons.

Property/Capital Gain/Other Sources

Foreign Sources [X]

Income Source

Description

CLOSE ADD

Business

Foreign Sources [X]

Business

Business Name

Address

CLOSE ADD

32.2. Agriculture Income

Data Amortization Depreciation Payment Business Details Attribute Attachment EN اردو

Property > Business > Capital Assets > Other Sources > Foreign Sources / Agriculture > Foreign Sources > Agriculture > Tax Chargeable / Payments >

Search Amount Code/Description [Q] ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Agriculture Income	Exempt Agriculture Income	Amount Subject to Normal Tax	Tax Paid in Province	Action
<p>Please select properties that earned Agricultural Income during the Tax Year. You may also add the properties not owned by you.</p>						
Agriculture Income	6100					Properties

BACK NEXT

Select Property ✕

Search Property
🔍

List of Properties

Sample property 1

Sample property 2

Sample property 3

Add Property

CLOSE
NEXT

Property ✕

Property Information ▼

Sample Address

Property type ▼	Property sub-type ▼	Date of Acquisition 📅
Land area	Land area unit	Acquisition cost/value

Property Address ▼

Plot / Flat / House / Shop No	Street / Mohallah / Block	Tehsil/City ▼
Sector / Society / Town ▼	District	Province / Territory

CLOSE
ADD

33. Tax Chargeable/Payments

33.1. Allowances, Reductions, Credits

EN 92/

Date Amortization Depreciation Payment Business Details Attribute Attachment

ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSIG CALCULATE

Property >
Business >
Capital Gain >
Other Sources >
Foreign Sources / Agriculture >
Tax Chargeable / Payments >
- Allowances, Reductions and Credits
- Tax on Deemed Income
- Withholding Taxes
- Computations

Search Amount Code/Description

Allowances, Reductions and Credits

Deductible Allowances

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

Tax Reductions

Description	Code	Total Amount	Tax Chargeable	Tax Reduced	Action
Tax Reductions	9309				
Tax Reduction on income derived from a startup business, owned 100% by Women					

Tax Credits

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Tax Credits	9329				

BACK NEXT

Tax Credits



Search Amount Code/Description



Tax Credit for Charitable Donations u/s 61

Tax Credit for Employment Generation by Manufacturers u/s 64B

Tax credit u/s 64D for POS machine

BF Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B

BF Tax Credit for Equity Investment in Plant and Machinery u/s 65B

Tax Credit for Newly Established Industrial Undertaking u/s 65D

Tax Credit for Certain Persons (Coal Mining Projects) u/s 65F

Tax Credit for Certain Persons (Startups) u/s 65F

Tax Credit for Investment in Plant and Machinery by Existing Company u/s 65E

Investment Tax Credit for Specified industrial undertaking u/s 65G

Tax credit u/s 65G specified Industrial Undertakings

Tax Credit u/s 103

Tax credit for Charitable Organizations u/s 100C

Tax Credit for Charitable Donations u/s 61 where the donation is made to associate

Tax Credits for share in Tax deducted / collected from AOP

CLOSE

ADD

33.2. Tax on Deemed Income (Capital Assets)

EN

[Data](#)
[Amortization](#)
[Depreciation](#)
[Payment](#)
[Business Details](#)
[Attribute](#)
[Attachment](#)

[Property](#)
[Business](#)
[Capital Gain](#)
[Other Sources](#)
[Foreign Sources / Agriculture](#)
[Tax Chargeable / Payments](#)
[- Tax Reduction and Deductible](#)
[- Tax on Deemed Income](#)
[- Withholding Taxes](#)
[- Computations](#)

Search Amount Code/Description

Please add/delete the properties through - Balance Sheet if required.

Description	Code	Cost / Declared Value	Fair Market Value	Exclusion/ Action
Land (Business)	3301			
Sample Plot 1	3301			<input type="button" value="Add more"/>
Building (Business)	3302			
Total Value of capital assets	7106			
Total value of capital assets taxable under section 7E	7107			
Deemed Income under section 7E	7108			

FIR Property Valuation

Exclusion

Please select reason for exclusion, if allowed under sub-section(2) or sub-section(3) of 7E .

Capital asset allotted to a war wounded person while in service of Pakistan armed

Add Evidence

Exclusion File. PDF

33.3. Withholding Taxes

Date Amortization Depreciation Payment Business Details Attribute Attachment EN

ADD INCOME SOURCES IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Property >
 Business >
 Capital Gain >
 Other Sources >
 Foreign Sources / Agriculture >
Tax Chargeable / Payments >
 - Tax Reduction and Deductible
 - Tax on Deemed Income
- Withholding Taxes
 - Computations

Search Amount Code/Description

Tax Deductions

Adjustable Tax

Description	Code	Taxable Amount	Tax Deducted	Action
Adjustable Tax				
Sales/Transfer of immovable property u/s 236c	64150301			
Tax deducted u/s 236c where property purchased and sold within tax year	64150302			
Motor Vehicle Sale u/s 231B(3) (1001CC - 1300CC) on value of Vehicle				
Motor Vehicle Sale u/s 231B(3) (1001CC - 1300CC) on value of Vehicle-Sample Vehicle				

Final Tax

Description	Code	Taxable Amount	Tax Deducted	Tax Chargeable	Action
Final Tax					
Capital Gain on Immovable Property u/s 37(1A)	64220050				
Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT u/s 37A @15%					
Commission / Discount on petroleum products u/s 156A @12%	64090151				
<input checked="" type="checkbox"/> You may offer this receipt under Normal Tax regime by clicking icon.					
Dividend to non-resident covered under ADTT u/s 150/ u/s 5					
<input checked="" type="checkbox"/> Special Tax Rate for Dividend covered under ADTT: 10%					

Minimum Tax

Description	Code	Taxable Amount	Tax Collected / Deducted	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Action
Minimum Tax								
Tax Deducted u/s 236C where property purchased & sold within Tax Year								

BACK NEXT

Final Tax ✕

Do you want to offer this receipt under Normal Tax Regime?

NO YES

Attribute ✕

Special Tax Rate for Dividend covered under ADTT

CANCEL Add

Adjustable Taxes [X]

Search Section [Q]

- Withholding tax on Sale Considerations u/s 37(6) @ 10%
- Export Proceeds u/s 147 (6C) @ 1%
- Import u/s 148 @ 1%
- Import u/s 148 @ 2%
- Import u/s 148 @ 3%
- Import u/s 148 @ 4%
- Import u/s 148 @ 4.5%
- Import u/s 148 @ 5.5%
- Advance tax on cash withdrawal u/s 231AB
- Motor Vehicle Registration Fee u/s 231B(1) (Up to 850 cc) - on value of vehicle
- Motor Vehicle Transfer Fee u/s 231B(2) (above 850cc) - on engine capacity of vehicle
- Motor Vehicle Sale u/s 231B(3) (Up to 850 cc) - on value of vehicle
- Motor Vehicle Registration Fee u/s 231B (1A) (Non-ATL @ 4%)
- Motor vehicle registration by person who has not purchased vehicle from local manufacturer u/s 231B(2A)
- Motor Vehicle Registration Fee u/s 231B(1) (Without Engine Capacity)
- Motor Vehicle Transfer Fee u/s 231B(2) (Without Engine Capacity)
- Motor Vehicle Sale u/s 231B(3) (851cc to 1000cc) - on value of vehicle
- Motor Vehicle Sale u/s 231B(3) (Without Engine Capacity)
- Motor Vehicle Sale u/s 231B(3) (1001cc to 1300cc) - on value of vehicle
- Motor Vehicle Sale u/s 231B(3) (1301cc to 1600cc) - on value of vehicle
- Motor Vehicle Sale u/s 231B(3) (1601cc to 1800cc) - on value of vehicle
- Motor Vehicle Sale u/s 231B(3) (1801cc to 2000cc) - on value of vehicle
- Motor Vehicle Sale u/s 231B(3) (2001cc to 2500cc) - on value of vehicle
- Motor Vehicle Sale u/s 231B(3) (2501cc to 3000cc) - on value of vehicle
- Motor Vehicle Registration Fee u/s 231B(1) (851cc to 1000cc) - on value of vehicle
- Motor Vehicle Sale u/s 231B(3) (Above 3000cc) - on value of vehicle
- Motor Vehicle Registration Fee u/s 231B(1) (1001cc to 1300cc) - on value of vehicle
- Motor Vehicle Registration Fee u/s 231B(1) (1301cc to 1600cc) - on value of vehicle
- Motor Vehicle Registration Fee u/s 231B(1) (1601cc to 1800cc) - on value of vehicle
- Motor Vehicle Registration Fee u/s 231B(1) (1801cc to 2000cc) - on value of vehicle
- Motor Vehicle Registration Fee u/s 231B(1) (2001cc to 2500cc) - on value of vehicle
- Motor Vehicle Registration Fee u/s 231B(1) (2501cc to 3000cc) - on value of vehicle
- Motor Vehicle Registration Fee u/s 231B(1) (Above 3000cc) - on value of vehicle
- Advance tax on On-Money u/s 231B(2A)
- Goods Transport Public Vehicle Tax u/s 234
- Passenger Transport Public Vehicle Tax u/s 234
- Private Vehicle Tax u/s 234
- Telephone Bill u/s 236(1)(a)

Adjustable Taxes [X]

Search Section [Q]

- Cellphone Bill u/s 236(1)(a)
- Prepaid Telephone Card u/s 236(1)(b)
- Phone Bill u/s 236(1)(c)
- Internet Bill u/s 236(1)(d)
- Prepaid Internet Card u/s 236(1)(e)
- Purchase by Auction u/s 236A (including renewal of license)
- Sale / Transfer of Immovable Property u/s 236C
- Tax Deducted u/s 236C where Property Purchased & Sold within Tax Year
- Tax Deducted u/s 236C where Property Purchased Prior to current Tax Year
- Functions / Gatherings Charges u/s 236CB (ATL @ 10% / Non-ATL @ 20%)
- Purchase of other Commodities by Distributors / Dealers / Wholesalers u/s 236G
- Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G
- Purchase by Retailers u/s 236H
- Purchase / Transfer of Immovable Property u/s 236K
- Adjustments under 236A for Builders/Developers
- Adjustments under 236K for Builders/Developers
- Persons remitting amount abroad through credit / debits / prepaid cards u/s 236Y
- Advance tax on foreign domestic workers u/s 231C
- Education related expenses remitted abroad u/s 236R
- Advance tax on Insurance premium u/s 236U
- Life insurance premium u/s 236U
- Profit on Debt u/s 151(1)(a) from NSC / PO Deposits
- Profit on Debt u/s 151(1)(b) from Bank Accounts / Deposits
- Profit on Debt u/s 151(1)(c) from Government Securities
- Profit on Debt u/s 151(1)(d) from Others
- Profit on Debt to a Non-Resident u/s 152(2)
- Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)
- Payment for Goods u/s 153(1)(a) @ 1%
- Payment for Goods u/s 153(1)(a) @ 1.5%
- Payment for Goods u/s 153(1)(a) @ 2%
- Payment for Goods u/s 153(1)(a) @ 5%
- Receipts from Contracts u/s 153(1)(c) @ 7%
- Payment for Goods u/s 153(1)(a) @ 0.25%
- Payment for Services u/s 153(1)(b) @ 8% u/c (42) of Part IV of Second Schedule
- Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) - being Manufacturer

[CLOSE] [ADD]

Minimum Tax X

Search Section Q

Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 15% / Non-ATL @ 30%)

Purchase by Auction u/s 236A(1) (ATL @ 3% / Non-ATL @ 6%)

Payment for IT/IT-enabled service u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 4% / Non-ATL @ 8)

Import u/s 148 @2%

Import u/s 148 @3.5%

Import u/s 148 @4%

Import u/s 148 @5.5%

Import u/s 148 @6%

No. of imported Mobile Phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930

No. of imported Mobile Phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100

No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970

No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70

No. of imported mobile phones under CBU category u/s 148 exceeding 350\$ up to 500\$ @ Rs. 5000

No. of imported mobile phones under CBU category u/s 148 exceeding 500\$ @ Rs. 11500

No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000

No. of imported mobile phones under CKD/SKD category u/s 148 exceeding 500\$ @ Rs. 5200

Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule

Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule

Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule

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

Payment for Goods u/s 153(1)(a) @9% - for Toll manufacturers

Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule

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

Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule

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

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

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

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

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

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

Payment to Non-Resident sports persons u/s 152(2A)(c) / Division II, Part III, 1st Schedule

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

Minimum Tax C

Search Section

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

Payment for Goods u/s 153(1)(a) @2%

Payment for Goods u/s 153(1)(a) @5%

Payment for Goods u/s 153(1)(a) @0.25%

Receipts from Contracts u/s 153(1)(c) @7.5%

Payment for Services u/s 153(1)(b) @0.5%

Payment for Services u/s 153(1)(b) @1%

Payment for Services u/s 153(1)(b) @1.5%

Receipts from Contracts u/s 153(1)(c) @7%

Payment for Specified Services u/s 153(1)(b) @2%

Payment for IT/IT-enabled service u/s 153(1)(b) @4%

Fee for Oil Tanker contractor services u/c (28F), Part II, 2nd Schedule

Receipts from Contracts u/s 153(1)(c) @8%

Receipts from Contracts u/s 153(1)(c) @10%

Fee for Export related Services u/s 153(2) @1%

Export Proceeds u/s 154(1) @1%

Sale Proceeds of Goods to Exporter u/s 154(3)

Sale Proceeds of Goods by Industrial undertaking u/s 154(3A)

Contract Payments to Indirect Exporter u/s 154(3B)

Export Proceeds u/s 154(3C)

Brokerage / Commission u/s 233 @5%

Brokerage / Commission u/s 233 @8%

Brokerage / Commission u/s 233 @10%

Brokerage / Commission u/s 233 @12%

Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule

Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule

No. of Episodes of Foreign produced TV Drama Serial or Play u/s 236CA (1)

Foreign produced TV play (single episode) u/s 236CA (2)

Total Duration (in seconds) for Advertisements Starring Foreign Actor u/s 236CA (3)

Payment for Specified Services u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 8% / Non-ATL @ 16%)

Payment for specified services u/s 153(1)(b) @6%

Payment for Services u/s 153(1)(b) @15%

Payment for Contracts u/s 153(1)(c) @3%

CANCEL **Add**

Search Section



Receipts from Shipping Business of a Non-Resident Person u/s 7

Receipts from Shipping Business of a resident person u/s 7A

Tax on business income of builders u/s 7C (advance tax installments paid under Rule 135)

Tax on business income of developers u/s 7D (advance tax installments paid under Rule 135)

Capital Gains on Immovable Property u/s 37(1A)

Capital Gains on Immovable Property u/s 37(1A) where holding period does not exceed 1 year

Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 1 year but does not exceed 2 years

Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 2 years but does not exceed 3 years

Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 3 years but does not exceed 4 years

Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 4 years but does not exceed 5 years

Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 5 years but does not exceed 6 years

Capital Gains on Immovable Property u/s 37(1A) where holding period exceeds 6 years

Capital Gains on Securities u/s 37A @0% (where security was acquired prior to July 01,2013)

Capital Gains on Securities u/s 37A @2.5%

Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)

Capital Gains on Securities u/s 37A @7.5%

Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT u/s 37A @15%

Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (For stock funds) u/s 37A

Capital Gains on Securities / Mutual Funds / Collective Schemes / REIT (Other than stock funds) u/s 37A

Capital Gains on Securities u/s 37A @12.5% (where securities acquired between July 01, 2013 to June 30,2022)

Capital Gains on Securities u/s 37A @10% (where securities acquired between 1st day of July, 2022 and 30th June, 2024)

Capital Gains on Securities u/s 37A @ corporate tax rate

Capital Gains on Securities u/s 6B, 4th Schedule @ Corporate Tax Rate

Capital Gains on Securities u/s 37A @15%

Surplus funds of NFO u/s 100G(1A)

Payable u/s 101A @ 10%

Payable u/s 101A @ 20%

Attributable income from controlled foreign company u/s 109A @ 15%

Dividend u/s 150 - Dividend received from investments in equities mutual funds

Dividend u/s 150 - Dividend received from debt securities mutual funds

Dividend u/s 150 @ 7.5% (Non-Resident u/c (111A), Part IV of Second Schedule)

Dividend u/s 150 @ 15% (Non-Resident u/c (111A), Part IV of Second Schedule)

Dividend u/s 150 (ATL @ 35% / Non-ATL @ 70%)

Dividend u/s 150 @0%

Dividend u/s 150 @35%

Dividend u/s 150 @15%

Dividend u/s 150 @ 25% (Non-Resident u/c (111A), Part IV of Second Schedule)

Dividend u/s 150 @ 35% (Non-Resident u/c (111A), Part IV of Second Schedule)

Return on Investment in Sukuks u/s 151(1A) @ 12.5%

Return on Investment in Sukuks u/s 151(1A) @ 10%

Return on Investment in Sukuks u/s 151(1A) @ 25%

Return on investment in Sukuks to a Non-Resident u/s 152(1DB) @ 10%

Search Section



Return on investment in Sukuks to a Non-Resident u/s 152(1DB) @ 12.5%

Return on investment in Sukuks to a Non-Resident u/s 152(1DB) @ 25%

Dividend u/s 150 @7.5%

Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5

Gain arising on pre-mature disposal of government securities u/s 151A

Export of IT/ITeS Services u/s 154A @ 0.25%

Export of services u/s 154A @1%

Fee for offshore digital services u/s 152 (1C) @ 15%

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%

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%

Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule

Payment to Non-resident u/s 152(2) for profit on debt / u/c (5A) @ 10%, Part II, 2nd Schedule

Royalty / Fee for Technical Services to a Non-Resident covered under ADTT

Prize on Prize Bond u/s 156

Winnings from Crossword Puzzle u/s 156

Winnings from Raffle u/s 156

Winnings from Lottery u/s 156

Winnings from Quiz u/s 156

Winnings from Sale Promotion u/s 156

Payment for Goods u/s 153(2A) through Digital means @1%

Payment for Goods u/s 153(2A) through Courier Service @2%

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 (holding period less than six months)

If return on investment is exceeding 1 million on sukukh u/s 5AA @ 12.5% u/s 151(1A), u/s 152(1DB)

In case the sukuk-holder is company u/s 5AA

If return on investment is not exceeding 1 million on sukukh u/s 5AA @ 10% u/s 151(1A), u/s 152(1DB)

Person receiving dividend from a company where the company's income is exempt from tax u/s 5 (@ 25% u/s 150)

Profit on Debt u/c 5(A) of Part II, Second Schedule (ATL @10%, non-ATL @20%)

Profit on Debt u/c 5(AA) of Part II, Second Schedule (ATL @10%, non-ATL @20%)

Profit on Debt on National Savings Certificates including Defence Saving pertaining to previous years u/s 39(4A)

Income from projects u/s 100D @ 20%

Income derived from sources outside Pakistan by Pakistan Cricket Board u/c (3B), Part II, 2nd Schedule @ 4%

Tax Liability u/s 100D Read with Rule 10 of Eleventh Schedule for Builders/Developers

Tax on Income of Cotton Ginners u/c 17, Part III, 2nd Schedule (Cotton ginning and oil milling activity only)

Payment for foreign produced commercials to a Non-Resident u/s 152(1BA) @ 20%

Foreign indenting Commission u/s 154A(1)(da) / Division IVA, Part III, First Schedule

Commission / Discount on Petroleum Products u/s 156A @12%

Payment for Specified Services u/s 152(2A)(b) / Division II, Part III, 1st Schedule (ATL @ 2% / Non-ATL @ 16%)

Lease of rights to collect tolls u/s 236A(3)

Advance tax u/s 236C for Investment by Non-Resident

Advance tax u/s 236K for Non-Resident Transferee

Bonus shares issued by companies u/s 236Z

CLOSE

ADD

33.4. Computations

- Property >
- Business >
- Capital Gain >
- Other Sources >
- Foreign Sources / Agriculture >
- Tax Chargeable / Payments >**
 - Allowances, Reductions and Credits
 - Tax on Deemed Income
 - Withholding Taxes
 - Computations**

Search Amount Code/Description Q ADD INCOME SOURCE IMPORT PREVIOUS RETURN PREPARE PSD CALCULATE

Description	Code	Total Income	Subject to Final Tax	Subject to Exemption	Subject to Normal Tax	Action
Income / (Loss) from Property	2000					
Total Income / (Loss) from Business						
Total Income / (Loss) from Business						
Income / (Loss) from Business	3000					
Taxable Profit u/s 7F	9010					
Income from Social Media Contents						
Gains / (Loss) from Capital Assets	4000					
Income / (Loss) from Other Sources	5000					
Foreign Income	6000					
Agriculture Income	6100					
Share of Partner Company in Income of AOP						
Total Income	9000					
Deductible Allowances	9009					
Taxable Income	9100					
Normal Tax	920000					
Tax for Banking Company						
Tax for Banking Company under Rule (6C) of 7th Schedule @ 49%	923147					<input type="checkbox"/>
Tax for Banking Company under Rule (6C) of 7th Schedule @ 55%	923148					<input type="checkbox"/>
Tax for Banking Company under Rule (7D) of 7th Schedule @ 20%	923149					<input type="checkbox"/>
Tax for Banking Company under Rule (7F) of 7th Schedule @ 20%	923146					<input type="checkbox"/>
Turnover Tax u/s 113						
Turnover / Tax Chargeable u/s 113 @ 1%	923151					<input type="checkbox"/>
Turnover/Tax on Income of Cotton Ginners	9012					<input type="checkbox"/>
Turnover / Tax Chargeable u/s 113 @ 0.25%	923152					<input type="checkbox"/>
Turnover / Tax Chargeable u/s 113 @ 0.75%	923168					<input type="checkbox"/>
Turnover / Tax Chargeable u/s 113 @ 1.25%	923161					<input type="checkbox"/>
Accounting Profit / Tax Chargeable u/s 113C @ 17%	923173					
Tax on High Earning Persons u/s 4C	9231822					
Surcharge on high earning person u/s 4AB	923184					
Tax on deemed income u/s 7E @ 20% (Of 5% of FMV)	923183					
Difference of Minimum Tax Chargeable						
Difference of Minimum Tax Chargeable u/s 113	923194					
Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189					
Difference of Minimum Tax Chargeable	923201					
Fixed / Final Tax	920100					
WWF	920900					
Tax Reductions	9309					
Tax Credits	9329					
Tax for Banking Company under Rule (7E) of 7th Schedule @ 20%	923145					
Tax Chargeable	9200					
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198					
Refund Adjustment of Other Year(s) against Demand of this Year	92101					
Withholding Income Tax	9201					
Advance Income Tax						
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 147 read with section 7F	92027					
Advance Income Tax u/s 147A	92022					
Advance Income Tax u/s 147(5B)	92021					
Admitted Income Tax	9203					
Refundable Income Tax	9210					

BACK NEXT

34. Amortization

Amortization						
Search Amount Code/Description						
Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization	
Intangible	3305	0	0	0	0	0 +
Intangible	3305	0	0	0	0	0 -
Expenditure providing Long Term Advantage / Benefit	330516					
Intangibles with Unascertainable useful life @4%	3307					
Pre-Commencement Expenditure	3306					

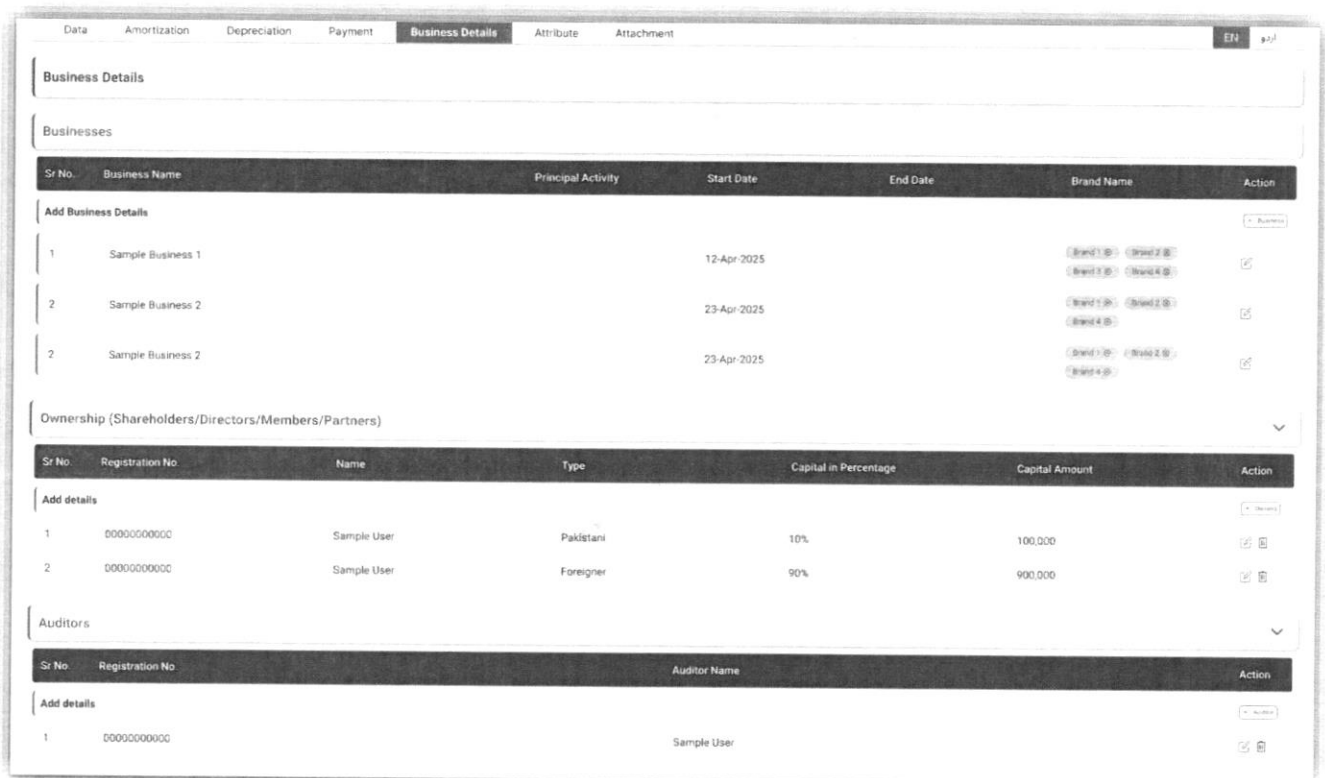
35. Depreciation

Depreciation										
Search Amount Code/Description										
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									

36. Payment



37. Business Details



Business Details ✕

Business Name Principal Activity

Brand Name

Start Date End Date

CANCEL **SAVE**

Ownership details (Shareholder/Director/Member/Partner) ✕

Pakistani Foreigner Minority Shareholder of Public listed company

Registration No. (CNIC/NTN) * Name *

Percentage Share * Capital Amount *

CANCEL **SAVE**

Ownership details (Shareholder/Director/Member/Partner) ✕

Pakistani Foreigner Minority Shareholder of Public listed company

Registration No. (CNIC/NTN) * Name *

Percentage Share * Capital Amount *

CANCEL **SAVE**

Auditor details [X]

Registration No. (CNIC/NTN) * Name *

CANCEL SAVE

38. Attachment

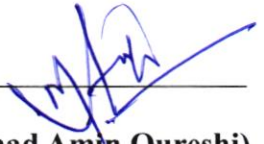
Data Amortization Depreciation Payment Business Details **Attachment** EN

Attachments

Final Accounts (3000) ADD FILE	Manufacturing and Trading / Profit and Loss Accounts statements (9230) ADD FILE
--	---

2. This Notification shall be applicable for the tax year 2026.

[F.No.1(9)R&S/2026]


(Muhammad Amin Qureshi)
Secretary (Rules & SROs)