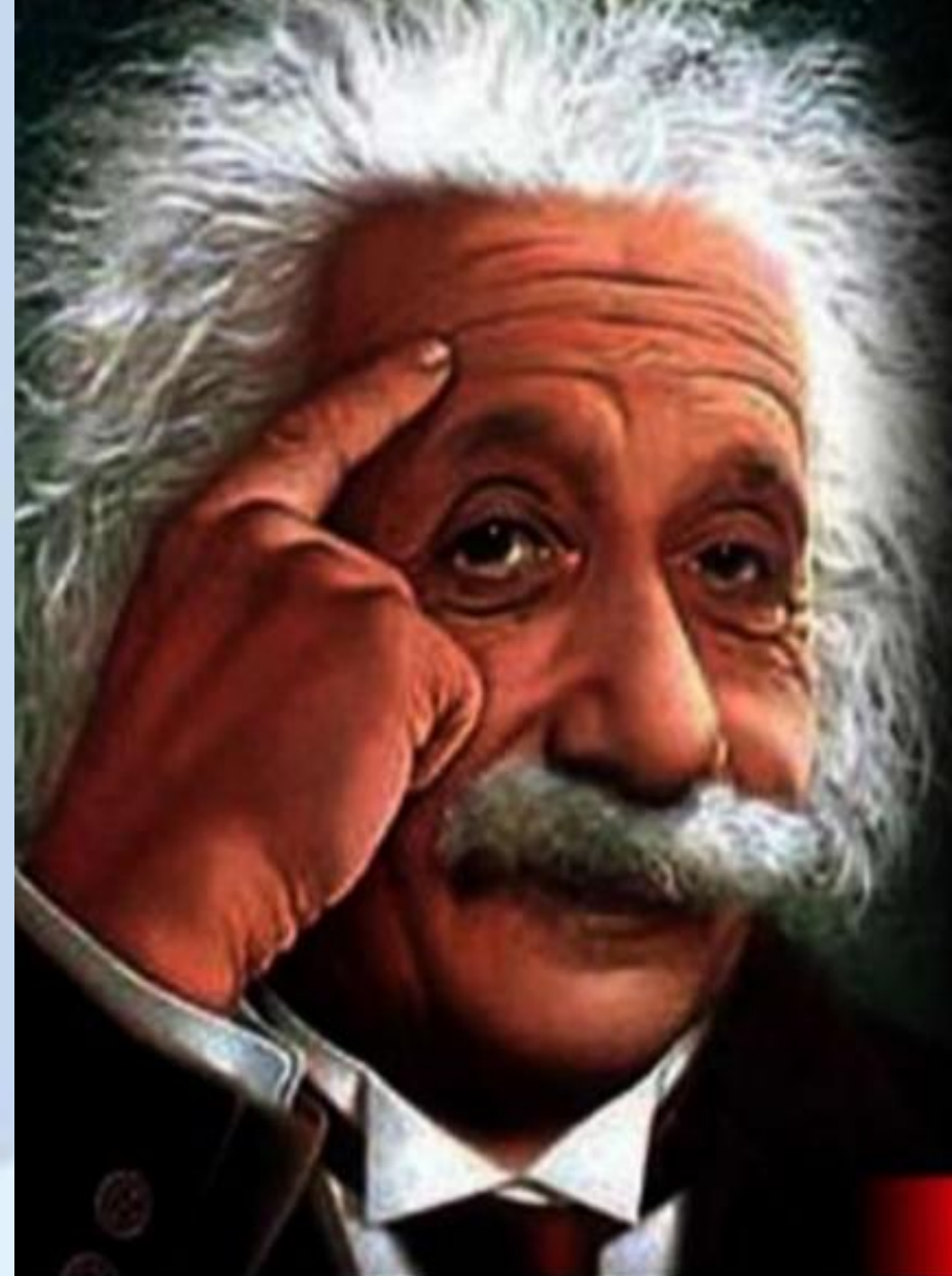


بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

“FILING OF INCOME TAX RETURNS”

Attiya Ali Khan
Additional Commissioner Inland Revenue
Regional Tax Office-II, Lahore
28.01.2020



THE HARDEST THING
TO UNDERSTAND IN
THE WORLD IS THE
INCOME TAX

ALBERT EINSTEIN

Sequence of Presentation

- Return Filing
 - Section 114
 - Modes of Return Filing
 - E-Filing
 - Manual Filing
- Benefits of Return filing
 - Adjustable/Final Tax
 - Filer vs. Non-filer Rates

Cont'd

- How to E-File Tax Return
 - E-Registration with FBR
 - Enrollment
 - FBR Maloomat
 - Online Help
 - Return Filing through Iris
 - Taxpayer Asaan app

The logo of the Federal Board of Revenue (FBR) of Pakistan is visible in the background. It features a stylized green and yellow sunburst or star-like symbol above the letters 'FBR' in a large, bold, sans-serif font. Below 'FBR', the word 'PAKISTAN' is written in a smaller, similar font. The entire logo is set against a light blue background with a subtle gradient and a faint, curved line passing through it.

**FILING OF RETURN IS A
‘NATIONAL DUTY’**

PERSONS LIABLE TO FILE RETURN

- Having Annual Income Exceeding Rs.400,000
- Has Been Charged to Tax In Any Of The Two Preceding Years
- Has Obtained a National Tax Number
- is a resident person registered with any chamber of commerce and industry ... or **any professional body** including ... Institute of Chartered Accountants of Pakistan or Institute of Cost and Management Accountants of Pakistan
- Having Immoveable Property More Than 500 Sq Yards
- Having Flat Of 2000 Sq Ft. Located in Specified Areas
- Owns Motor Vehicle Having Engine Capacity Above 1000cc
- Holder Of Industrial/ Commercial Electricity Connection With Annual Bills Exceeding Rs. 500,000/-

- Section 114 of the Income Tax Ordinance, 2001

MODES OF RETURN FILING U/S 114

E-FILING

- Salaried Person Having Income of Rs.500,000/- Or More
- Companies
- Aop
- Business Individual Declaring Income of Rs.1M or More or Turnover /Receipts Exceeding Rs.50M
- Refund Claimants
- Sales Tax Registered Persons

MANUAL FILING

- Business individual declaring income below Rs.1M
- Individuals deriving salary below Rs.500,000

BENEFITS OF RETURN FILING

- 50% lower withholding tax rate if compared with Non Filers
 - Clause (1) of Tenth Schedule - Persons Not Appearing on ATL – 100% Increase in Tax Rates for Non filer
- Non imposition of penalty for non filing of Returns u/s 182

LOWER WITHHOLDING RATES OF ADJUSTABLE TAX

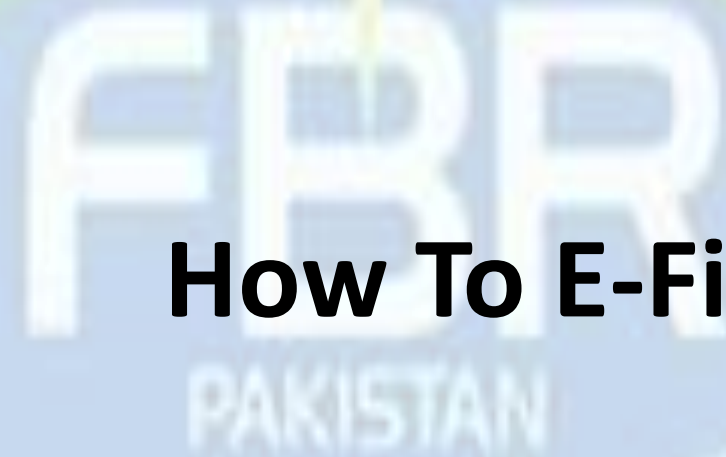
- Cash Withdrawal u/s 231A
- Motor Vehicle Registration Fee u/s 231 B(1)
- Motor Vehicle Transfer Fee u/s 231 B(2)
- Motor Vehicle Token Tax
- Electricity Bill Of Commercial Consumer u/s 235
- Mobile Bills u/s 236
- Education Institution Fee u/s 236I
- Purchase / Sale Of Immovable Property u/s 236K & 236C
- Purchase Of International Air Ticket u/s 236L

LOWER WITHHOLDING RATES OF FINAL TAX

- Dividend u/s 150
- Profit on Debt u/s 151
- Payment for Goods u/s 153(1)(a)
- Payment for Services u/s 153(1)(b)
- Receipts from Contracts u/s 153(1)(c)
- Prize on Prize Bond u/s 156
- Brokerage / Commission u/s 233

Filer vs Non-Filer

| Activity | Tax Applicable | |
|--|----------------|--------|
| | Non-Filers | Filers |
| Banking Transactions | | |
| Withholding on Cash Withdrawal over Rs.50,000 | 0.6% | 0% |
| Withholding on Bank Transfer, Cheque, Demand Draft, Purchase Order exceeding Rs.50,000 | 0.6% | 0% |



How To E-File Tax Return

E-FILING OF INCOME TAX RETURNS

- Iris- FBR's end to end integrated official system for direct taxes
- Functional since Tax Year 2014
- Link is available on fbr.gov.pk
- FAQs and user guides are available at help link (Iris login).
- Helpline 0800 00 227 (051 111 227 227)

REGISTRATION VS ENROLLMENT

- REGISTRATION

- Registration with FBR as a new taxpayer
(Obtaining of NTN)

- ENROLLMENT

- Assigning of user ID/ Password of Iris to file Tax Returns to the existing taxpayer



Federal Board of Revenue

Revenue Division - Government of Pakistan



E-Enrollment for
Registered Person



Registration for
Unregistered Person



FBR-Maloomat
(Assets Inquiry)



What new in this
release



SOPs



Help

POS integration

Tier-1 Retailers

☎ 051 111 772 772

✉ helpline@fbr.gov.pk

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LOGIN



Registration No



Password

Login

[Forgot Password](#)

Basic Information

CNIC * Prefix * First Name * Middle Name Last Name * Current Service Provider * Cell Number * Confirm Cell No. * *Registered on your CNIC*Email * Confirm Email *

Address Information

Type * Form * Measurement Unit Area Unit No. * Complex / Street * Area / Locality * City * District Capacity * % Share *



Federal Board of Revenue
Revenue Division - Government of Pakistan



E-Enrollment for
Registered Person



Registration for
Unregistered Person



FBR-Maloomat
(Assets Inquiry)



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release



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Tier-1 Retailers

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LOGIN




Registration No



Password

Login

[Forgot Password](#)

| | |
|--|---|
| CNIC * | <input type="text" value="L"/> |
| Name | <input type="text"/> |
| Current Service Provider * | <div>Select ▼</div> |
| Cell Number * | <input type="text" value="00923211234567"/> |
| Confirm Cell No. * | <div><input type="text" value="00923211234567"/> <i>Registered on your CNIC</i></div> |
| Email * | <input type="text" value="abc@gmail.com"/> |
| Confirm Email * | <input type="text" value="abc@gmail.com"/> |
| <div>qQ6k</div> <div><input type="text"/></div> | |
| <div>Submit</div> | |

ENROLLMENT FORM



Federal Board of Revenue

Revenue Division - Government of Pakistan



E-Enrollment for
Registered Person



Registration for
Unregistered Person



FBR-Maloomat
(Assets Inquiry)



What new in this
release



SOPs



Help

POS integration

Tier-1 Retailers

☎ 051 111 772 772

✉ helpline@fbr.gov.pk

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LOGIN



Registration No



Password

Login

[Forgot Password](#)

FBR Maloomat



Federal Board of Revenue
Revenue Division - Government of Pakistan

FBR-معلومات 2.0

Already Registered ? Login

Get Login / Password for Asset Inquiry (It's Free)

3520118832789

.....

 Login

[Forgot Password?](#)

2 EASY STEPS



Register / Login



View Data

معزز شہری

اگلاپ جاننا چاہتے ہیں کہ FBR کے پاس آپ کے متعلقہ اب تک کونسی معلومات جمع ہیں تو آپ اس Page پر Login کریں۔ Login کرنے کیلئے اپنا قومی شناختی کارڈ نمبر اور کوڈ Code استعمال کریں کوڈ حاصل کرنے کیلئے اپنے نام رجسٹرڈ موبائل نمبر سے 9966 پر اپنا قومی شناختی کارڈ نمبر میسج کریں۔

مختلف ذرائع سے اب تک کی حاصل کردہ اثاثہ جات اور سرگرمیوں کی معلومات آپ کے استفادہ کیلئے اس Page پر موجود ہیں

ملکی قوانین کا احترام کرنا اور پاس رکھنا ہر شہری کا قومی فریضہ ہے



Dashboard



Vehicles

1



Utilities

2



Withholding (Banks)

3





Federal Board of Revenue
Revenue Division - Government of Pakistan



E-Enrollment for
Registered Person



Registration for
Unregistered Person



FBR-Maloomat
(Assets Inquiry)



What new in this
release



SOPs



Help

POS integration

Tier-1 Retailers

☎ 051 111 772 772

✉ helpline@fbr.gov.pk

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LOGIN



Registration No









Password

Login



Forgot Password

| Help | Download |
|--|---|
| FAQs |  |
| Registration |  |
| Withholding Tax |  |
| Wealth Statement |  |
| Wealth Statement (Video Help) |  |
| Income Tax Return |  |
| Income Tax Return (Video Help) |  |
| Withholding Tax Statement Template |  |
| Withholding Tax Statement (Video Help) |  |

LOG IN TO IRIS

- User IDs
 - Individual-CNIC
 - Company and AOP- NTN
- Option of changing password through SMS and Email



Edit View Delete Reply

- Draft
- Inbox
- Outbox
- Completed Tasks

Filter

| Task | Registration No. | Name | Tax Year | Submission Date | Due Date | Period Start Date | Period End Date | Assignment |
|------|------------------|------|----------|-----------------|----------|-------------------|-----------------|------------|
|------|------------------|------|----------|-----------------|----------|-------------------|-----------------|------------|

No records found.

[Edit](#)
[View](#)
[Delete](#)
[Reply](#)
[Home](#)
[Completed Tasks](#)
[Declaration\(15\)](#)

Delete

Filter

Draft

Inbox

Outbox

Completed Tasks

Withholding / Advance Tax(2)

Registration(1)

Declaration(15)

Audit / Assessment(10)

Refund(4)

| Task | Registration No. | Name | Tax Year | Submission Date | Due Date | Period Start Date | Period End Date | Assignment |
|---|------------------|-----------------|----------|----------------------|----------------------|-------------------|-----------------|------------|
| 114(1) (Return of Income filed voluntarily for complete year) | 3520226965644 | ATTIYA ALI KHAN | 2019 | 22-Dec-2019 00:00:00 | 30-Sep-2019 00:00:00 | 01-Jul-2018 | 30-Jun-2019 | |
| 114(1) (Return of Income filed voluntarily for complete year) | 3520226965644 | ATTIYA ALI KHAN | 2018 | 05-Sep-2018 00:00:00 | 30-Nov-2018 00:00:00 | 01-Jul-2017 | 30-Jun-2018 | |
| 116(2) (Statement of Assets / Liabilities filed voluntarily) | 3520226965644 | ATTIYA ALI KHAN | 2018 | 05-Sep-2018 00:00:00 | 30-Sep-2018 00:00:00 | 01-Jul-2017 | 30-Jun-2018 | |
| 114(1) (Return of Income filed voluntarily for complete year) | 3520226965644 | ATTIYA ALI KHAN | 2017 | 27-Sep-2017 00:00:00 | 30-Sep-2017 00:00:00 | 01-Jul-2016 | 30-Jun-2017 | |
| 116(2) (Statement of Assets / Liabilities filed voluntarily) | 3520226965644 | ATTIYA ALI KHAN | 2017 | 27-Sep-2017 00:00:00 | 30-Sep-2017 00:00:00 | 01-Jul-2016 | 30-Jun-2017 | |

 Pages (1 of 3)
 [1](#)
[2](#)
[3](#)
 15 record(s) found



Edit View

Draft

Inbox

Outbox

Completed Tasks

Withholding / Advance Tax

Registration(1)

Declaration(15)

Audit / Assessment

Refund(4)

| Returns & Statements (Original-Simplified) | Returns / Statements (Original) | Returns / Statements (Revised) | Extension Applications | Revision Applications |
|--|---|---|---|--|
| <ul style="list-style-type: none"> Salary more than 50% and other sources - Wizard View Normal Return (Excluding Business) - Wizard View | <ul style="list-style-type: none"> Salary more than 50% and other sources - Classic View Normal Return (Ind/AOP/COY) Statement of Final Taxation Incomplete / transitional year 116(2) (Wealth Statement) Non-resident Pakistan-origin person having no Pakistan-source income 116A(1) (Foreign Income & Assets Statement for Resident Individuals) Non-resident ship owner / charterer Non-resident aircraft owner / charterer | <ul style="list-style-type: none"> Normal Return (Ind/AOP/COY) Incomplete / transitional year Salary more than 50% and other sources Statement of Final Taxation 116(3) (Wealth Statement) | <ul style="list-style-type: none"> For filing of Return For filing of Statement of Final Taxation For filing of Wealth Statement | <ul style="list-style-type: none"> Return of Income for complete year |

ATTIYA ALI KHAN | Tue Jan 28 2019

Completed Tasks

| Year | Submission Date | Due Date | Period Start Date | Period End Date |
|------|----------------------|----------------------|-------------------|-----------------|
| 19 | 22-Dec-2019 00:00:00 | 30-Sep-2019 00:00:00 | 01-Jul-2018 | 30-Jun-2019 |
| 18 | 05-Sep-2018 00:00:00 | 30-Nov-2018 00:00:00 | 01-Jul-2017 | 30-Jun-2018 |
| 18 | 05-Sep-2018 00:00:00 | 30-Sep-2018 00:00:00 | 01-Jul-2017 | 30-Jun-2018 |
| 17 | 27-Sep-2017 00:00:00 | 30-Sep-2017 00:00:00 | 01-Jul-2016 | 30-Jun-2017 |
| 17 | 27-Sep-2017 00:00:00 | 30-Sep-2017 00:00:00 | 01-Jul-2016 | 30-Jun-2017 |

1 2 3 15 record(s) found

| | | | | | | | | | | | |
|--------|---|------|--|----------|--|------------|--|----------|--|--------------------|---------------|
| Edit | | Save | | Submit | | Cancel | | Print | | | |
| Task | 114(1) (Return of Income filed voluntarily for complete year) + | | | | | | | | | Transaction Date | |
| Name | ATTIYA ALI KHAN | | | | | | | | | Registration No. | 3520226965644 |
| Period | | - | | Tax Year | | Valid Upto | | Due Date | | Document Date | |
| | | | | | | | | | | Submission Date: * | |

Search Period Date

Tax Period: * 2019

| Start Date | End Date | Action |
|-------------|-------------|--------|
| 01-JUL-2018 | 30-JUN-2019 | Select |

Close

| Period | 01-Jul-2018 - 30-Jun-2019 | Tax Year | 2019 | Valid Upto | | Due Date | 30-Sep-2019 | Document Date | | Submission Date: * | |
|--|---------------------------|---|-------------|-------------------|---|------------------------------|-------------|---------------|--|--------------------|--|
| Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Payment | Attachment | Attribute | Verification | | | |
| <div> <div>▼ Employment</div> <div> <div>Salary</div> <div>▼ Property</div> <div>Receipts / Deductions</div> <div>▶ Business</div> <div>▶ Capital Assets</div> <div>▶ Other Sources</div> <div>▶ Foreign Sources / Agriculture</div> </div> <div>▼ Tax Chargeable / Payments</div> </div> <div>Calculate</div> | | | | | | | | | | | |
| | | Description | Code | Total Amount | Amount Exempt from Tax / Subject to Fixed / Final Tax | Amount Subject to Normal Tax | Action | | | | |
| | | Income from Salary | 1000 | 1,983,284 | 0 | 1,983,284 | | | | | |
| | | Pay, Wages or Other Remuneration (including Arrears of Salary) | 1009 | 1,983,284 | | 1,983,284 | | | | | |
| | | Allowances (including Flying / Submarine Allowance) | 1049 | | | | | | | | |
| | | Expenditure Reimbursement | 1059 | | | | | | | | |
| | | Value of Perquisites (including Transport Monetization for Civil Servants) | 1089 | | | | | | | | |
| | | Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits) | 1099 | | | | | | | | |

| | | | | | |
|---|----------|-------|-------|--|---|
| Payment for Goods u/s 153(1)(a) @1.5% | 64060003 | | | | |
| Payment for Goods u/s 153(1)(a) @2.5% | 64060005 | | | | |
| Payment for Goods u/s 153(1)(a) @4.5% | 64060009 | | | | |
| Withdrawal from Pension Fund u/s 156B | 64090201 | | | | |
| Cash Withdrawal from Bank u/s 231A | 64100101 | | | | + |
| Certain Banking Transactions u/s 231AA | | | | | + |
| Motor Vehicle Registration Fee u/s 231B(1) | | | | | + |
| Motor Vehicle Transfer Fee u/s 231B(2) | | | | | + |
| Motor Vehicle Sale u/s 231B(3) | | | | | + |
| Motor Vehicle Leasing u/s 231B(1A) @4% | | | | | + |
| Value of Shares traded by a member of a Stock | | | | | |
| Value of Shares traded through a member of a S | | | | | |
| Financing of carry over trades of Shares u/s 233 | | | | | |
| Value of Shares traded through a member of a S | | | | | |
| Margin Financing, Margin Trading or Securities Lending u/s 233AA | 64120201 | | | | |
| Goods Transport Public Vehicle Tax u/s 234 | 64130001 | 2,000 | 1,750 | | + |
| Goods Transport Public Vehicle Tax u/s 234 - LEF 17 2102 - Private Toyota Corolla GLI 1300 cc | 64130001 | 2,000 | 1,750 | | 🗑 |
| Passenger Transport Public Vehicle Tax u/s 234 | 64130002 | | | | + |
| Private Vehicle Tax u/s 234 | 64130003 | | | | + |
| Electricity Bill of Domestic Consumer u/s 235A | 64140101 | | | | + |

×

Vehicle *

E&TD Registration No.

Contents *

1. Private or commercial
2. Make
3. Model
4. Engine Capacity

OK

Cancel

Efiling of Returns through Iris

- Enabled and disabled fields
- Calculate function of Iris
- Fields with “+” sign
- Accretion in wealth (Income – Expenses)
- Un-reconciled amount should be 0 in reconciliation of assets
- Admitted liability/ Payable should be 0
- Verification Tab

The logo of the Federal Board of Revenue (FBR) of Pakistan. It features a stylized green crescent and a yellow star with multiple points, positioned above the letters 'FBR' in a large, white, sans-serif font. Below 'FBR', the word 'PAKISTAN' is written in a smaller, white, sans-serif font.

FBR

Tax Asaan Mobile App

TAX ASAAN



Tax Asaan Mobile

Sales Tax Registration

ٹیکس گزاروں کے لئے ایک اور سہولت

ایف بی آر نے ٹیکس / ریٹرن جمع کرانے کے لیے موبائل ایپ
"Tax Asaan" متعارف کروائی ہے۔ اس ایپ سے تنخواہ
دار طبقہ با آسانی اپنا انکم ٹیکس / ریٹرن جمع کروا سکتا ہے۔

TAX ASAAN

ٹیکس گزاروں ے لئے ایک اور سہولت

ایف بی آر نے ٹیکس / ریٹرن جمع کرانے کے لیے موبائل ایپ "Tax Asaan" متعارف کروائی ہے۔ اس ایپ سے تنخواہ دار طبقہ با آسانی اپنا انکم ٹیکس / ریٹرن جمع کروا سکتا ہے۔



Tax Asaan Mobile

Sales Tax Registration



HOW TO CREATE E-PAYMENTS

STEP-1

STEP -2

1:34 4G .ll .ll

← e-Payment ?

1 BASIC INFORMATION 2 PAYMENT DETAILS

Type of payment: *

Select Type ▼

Registration No.: *

5158293

Name: TAHIR ALI

Office: RTO-II LAHORE

Tax Year: *

Select Year ▼

Tax Month: *

Select Month ▼

Next >

1:34 4G .ll .ll

← e-Payment ?

✓ BASIC INFORMATION 2 PAYMENT DETAILS

Amount: *

Enter Amount

Payment Mode: *

Select Mode ▼

Email: *

tahir.butt1992@gmail.com

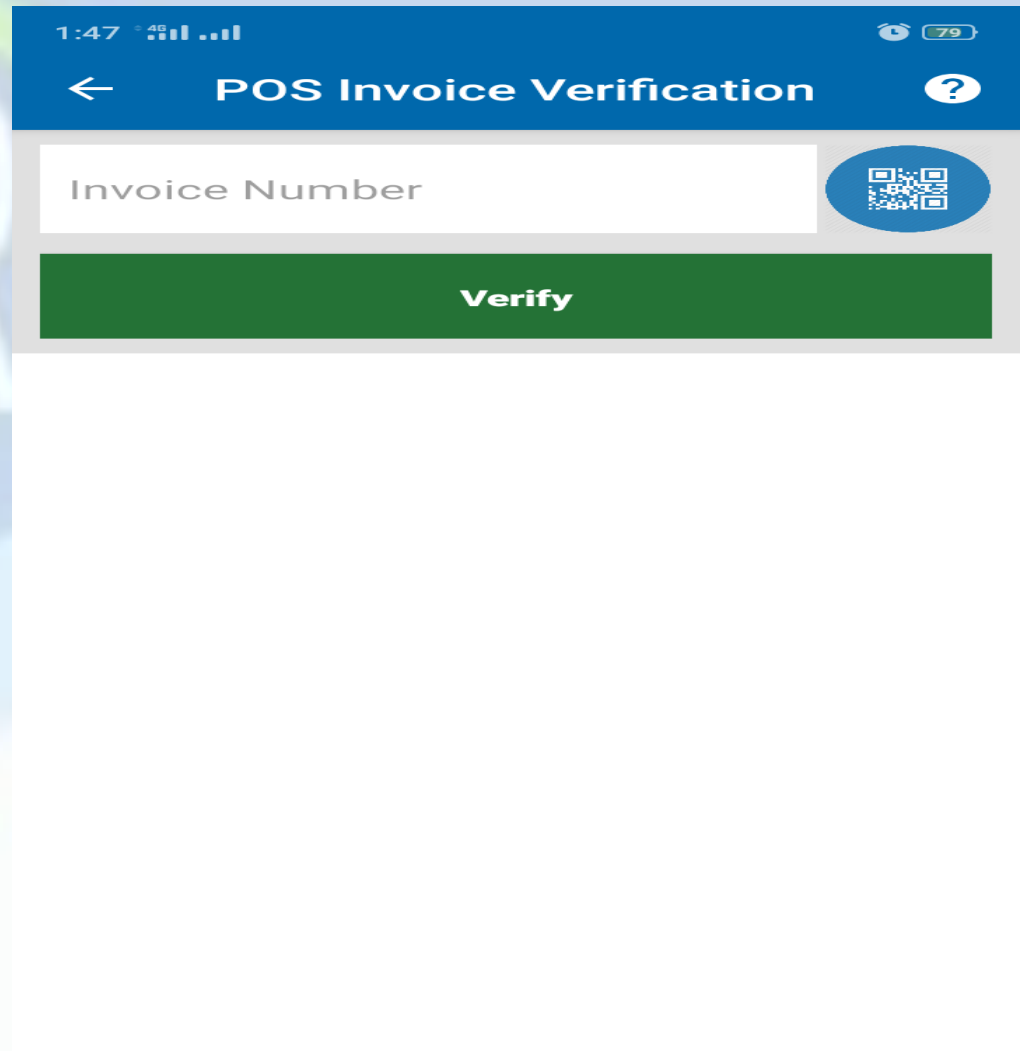
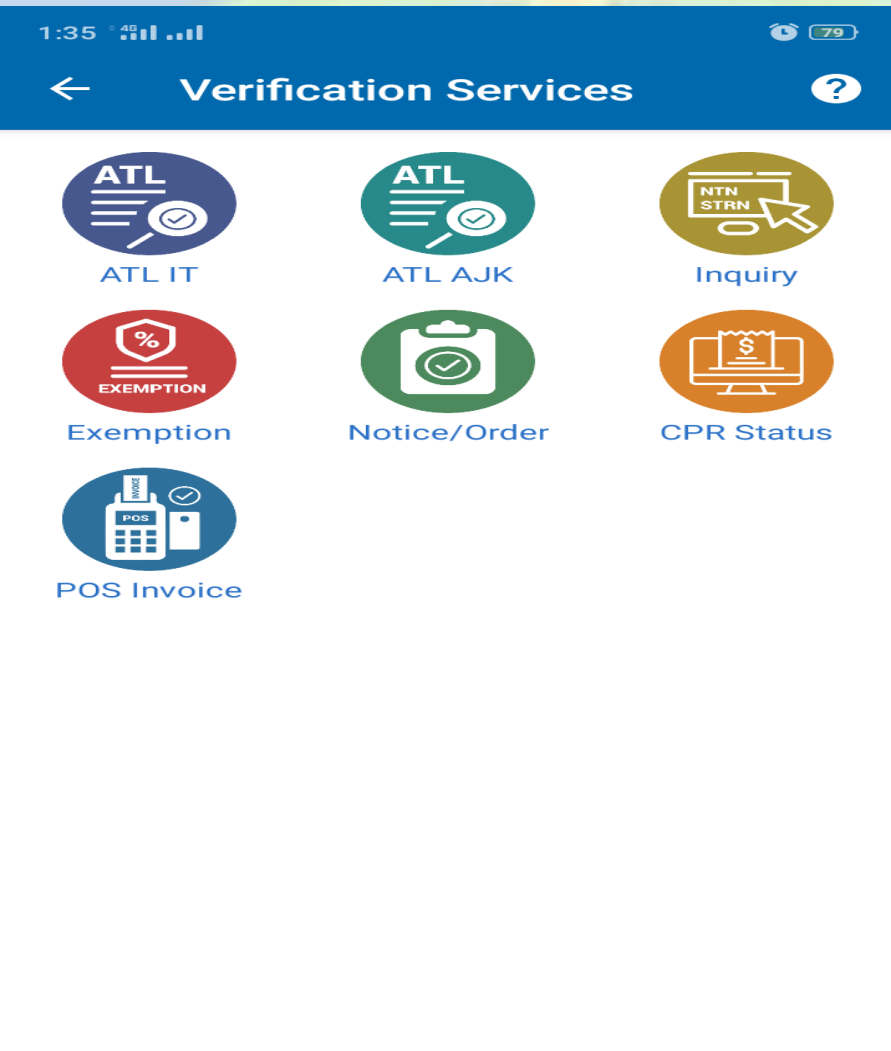
Mobile No.: *

03xx-xxxxxx05

☐ Check here to indicate that you have read and agree terms and conditions of Iris

Back Submit

MOBILE APP





THANK YOU