



INCOME TAX DEPARTMENT TAX PAYMENT RECEIPT

IT-31 (Rev-II)
ORIGINAL for Department

Notes: 1) Tax payments should be rounded to Rupees 2) Payment Sections and codes are printed overleaf

Name of LT/UT/NT/FT/FO _____ LT/UT/NT/FO Code _____ Tax Year _____

Nature of Tax Payment: Current Demand Arrear Demand With Return Salary Month _____
 Deductional Source Advance Payment Misc./ Others _____
(Only for payment US 200)

Payment Section _____ Payment Section Code _____
(Section) (Description of Payment Section) Account Head (MAM)

Taxpayer's Particulars: (To be filled for payments other than Withholding Taxes) _____ (To be filled in by the bank) _____

NTN _____ CNIC / Reg. / Inc. No. _____

Taxpayer's Name _____ Status (C) _____
 Business Name _____
 Address _____

FOR WITHHOLDING TAXES ONLY

NTN/FTN of Withholding agent _____ CNIC/Reg./Inc. No. (where applicable) _____
 Name of withholding agent _____

Details of taxpayers provided in electronic form: Yes No
(Enter maximum of 10 taxpayers in one column, no limit if provided electronically)

Sr.	NTN/CNIC	Status (C)	Taxpayer's Business Name & Address	Amount against which tax is being Withheld	Tax Amount
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____
6.	_____	_____	_____	_____	_____
7.	_____	_____	_____	_____	_____
8.	_____	_____	_____	_____	_____
9.	_____	_____	_____	_____	_____
10.	_____	_____	_____	_____	_____
TOTAL				_____	_____

Amount in tax in words: _____ Rs. _____

Mode of payment: Cash Refund Adjustment (by Department only)
 Cheque/ Pay Order/ etc. No. _____ Date: _____
 Bank _____ Branch _____ Signature of Depositor _____

_____ Treasury Chitlan No. & Date _____ Bank Stamp & Branch Code _____

For use of Computer Section of Dept. To be endorsed by the Treasury Officer of Authorized Bank.

(C) Status: PUB => Public Company, PVT => Pvt. Ltd. Company, SOCY => Small Company, AGP => AGP, IND => Individual

Payment Section Codes (Direct Taxes)

(Tax rates subject to change from time to time)

Section	Description	Code
1	Tax @ 0% on non-residents persons operating ships	31
1	Tax @ 0% on non-residents persons operating aircrafts	32
11A	Minimum Tax @ 0.05% of the turnover	35
113A	Tax @ 0.75% of the turn over for realtors having turnover upto Rs. 5 million	36
113B	Tax @ 1% of the turn over for realtors having turnover exceeding Rs. 5 million	43
137	Tax due on the basis of return	24
137	Tax due on the basis of an order	25
147	Advance Tax	23
148	Import of goods @ 0%	11
148	Import of capital goods @ 1% (Clause 13C, 2nd Schedule)	60
148	Import of aircraft/aircraft parts @ 2% (Clause 13A, 2nd Schedule)	66
148	Import of edible oil @ 0% (Clause 13, 2nd Schedule)	68
149	Salary - Federal	61
149	Salary - Govt. Employees (Other than Federal)	62
149	Salary - Others	67
150	Dividend paid to public companies, insurance companies and residents companies @ 0%	15
150	Dividend paid to non-residents companies @ 10%	64
150	Dividend paid to others @ 10%	16
150	Dividend at reduced rate @ 7.5%	65
151(1)(a)	Profit on debts paid or credited to a resident person on schemes of National Savings and P.O Saving Accounts	21
151(1)(b)	Profit on debts paid or credited to a resident person on accounts of deposit with a banking company or financial institution	64
151(1)(c)	Profit on debts paid or credited to a resident person on accounts of Federal or Provincial Governments or a local authority	63
151(1)(d)	Profit on debts paid or credited to a resident person on any bond, certificate, debenture, security or any other instrument issued by a banking company, financial institution or company incorporated under Companies Ordinance, 1984, or a finance society	48
152(1)	Payment to non-resident person on account of royalty or fee for technical services	66
152(1)(A)(a)	Payment to a non-resident on account of a contract or sub-contract under a construction, assembly or installed on project in Pakistan, including a contract for supply of supervisory activities in relation to such project	49
152(1)(A)(b)	Payment to a non-resident on account of any other contract for construction or services rendered relating thereto	46
152(1)(A)(c)	Payment to a non-resident person on account of contract for advertisement services rendered by TV Satellite Channels	50
152(2)	Payment to a non-resident person or any other account including profit on debt but excluding those covered sub-152(1)	65
153(1)(a)	Payment to a resident person or a P.C. of a non-resident on account of sale of goods @ 1.5%	67
153(1)(b)	Payment to a resident person or a P.C. of a non-resident on account of sale of goods @ 3.5%	13
153(1)(c)	Payment to a resident person or a P.C. of a non-resident on account of services rendered or provided	68
153(1)(d)	Payment to a resident person or a P.C. of a non-resident on account of execution of a contract, other than contract for sale of goods or services rendered or provided	69
153(1)(e)	Payment to a resident person or a P.C. of a non-resident on account of rendering of or providing of services of stitching, dyeing, printing, embroidery, washing, tailoring and sewing	69
154(1)	Realization of proceeds of exports of goods @ 0.75%, as prescribed in Division (V) of part II of the First Schedule	12
154(1)	Realization of proceeds of exports of goods @ 1%, as prescribed in Division (IV) of part II of the First Schedule	31
154(1)	Realization of proceeds of exports of goods @ 1.25%, as prescribed in Division (IV) of part II of the First Schedule	32
154(1)	Realization of proceeds of exports of goods @ 1.75%, as prescribed in Division (V) of part II of the First Schedule	33
154(2)	Realization of interest commission on foreign exchange on imports @ 0%	66
154(2)	Realization of interest commission on foreign exchange on exports @ applicable to exports	67
154(3)	Realization of proceeds of sale of goods to an exporter under an inland back-to-back issue of credit etc.	35
154(3A)	Export of goods by an industrial undertaking located in an export processing zone	37
154(3B)	Payment against sale of goods by an indirect exporter to a direct exporter or an export house registered under DTAC Rules, 2001	37
155	Payment of rent of immovable property	18
156	Payment of prize on prize bond @ 10%	20
156	Payment of winnings from a raffle, lottery, cross-word puzzle or quiz and plate offered by companies for promotion of sale @ 20%	45
156A	Payment of commission on petroleum products of petrol/pump operation @ 10%	38
156B	Withdrawal from pension fund as per section 12(9)	58
201A	Cash withdrawal from banks @ 0.2%	44
203	Payment of brokerage or commission @ 10%	10
204	Payment of commission (advertising agents) @ 0%	60
204A(1)	Division of shares purchased or sold by a member of a stock exchange in lieu of a commission income @ 0.01%	39
204A(2)	Division of shares traded by a person through a member of a stock exchange @ 0.01%	41
204A(3)	On financing of CFI (broker) in share business @ 10%	42
204	Wongwah motor vehicle tax - Goods Transport Vehicles as per Division II Part-IV of First Schedule	14
204	Wongwah motor vehicle tax - Passenger Transport Vehicles as per Division II Part-IV of First Schedule	61
204	Wongwah motor vehicle tax - Other Private Vehicles as per Division II Part-IV of First Schedule	62
205	Wongwah electricity consumption tax	22
206	Telephone subscribers (other than mobile phone subscribers)	35
206	Mobile phone subscribers including pre-paid card users	63
WPF	WPF @ 2% of total income as defined in WPF Ordinance	27
WPPF	WPPF - Unutilized sum from non-paras contribution to WPPF @ 5% of accounting profit	64
Mac.	Appel Fee/Copy Fee etc.	28
WT	Wealth Tax	74
CVT	On immovable property - other than Commercial property and residential flats	66
CVT	On Commercial immovable property	67
CVT	On residential flats	68
CVT	On motor vehicles	76
CVT	On purchase of Shares/modaraba and S.O.C.	77
Excluded	Excluded - Acquisition of DTAC (Special rateable area)	82