



Dates for essential compliance with taxation laws by Individuals, Association of Persons (AOPs) and Companies in Pakistan

FILING OF ANNUAL INCOME TAX RETURN - SECTION 114 OF THE INCOME TAX ORDINANCE, 2001					
Type of Taxpayer		Year End	Due Date of Filing		
Salaried Individual & Non-corporate Taxpayer falling under FTR		June 30	September 30		
Other Individuals & AOPs		June 30	September 30		
Company (including falling under FTR)		June 30	December 31		
Company		September 30	September 30 (Next year)		
Company		December 31	September 30 (Next year)		
<p>-) Revision of income tax return - section 114(6) of the Income Tax Ordinance, 2001: Return can be revised within five (5) years of being originally filed after approval from Commissioner. Approval for revision from Commissioner is not required if the revised return is filed within 60 days of original return filed</p> <p>-) Revision of wealth statement (individuals only) - section 116(3) of the Income Tax Ordinance, 2001: Wealth statement can be revised in IRIS portal before receipt of the notice under sub-section (9) of section 122 of the Income Tax Ordinance 2001 without the need to file an application seeking approval for revision.</p>					
PAYMENT OF ADVANCE INCOME TAX ON EACH QUARTER - SECTION 147 OF THE INCOME TAX ORDINANCE, 2001					
Period	Quarter Ended	Due date of Payment (AOPs and Companies)		Due date of Payment (Individuals other than salaried individuals)*	
1st July to 30th September	September Quarter	On or before the 25th of September		On or before the 15th of September	
1st October to 31st December	December Quarter	On or before the 25th of December		On or before the 15th of December	
1st January to 31st March	March Quarter	On or before the 25th of March		On or before the 15th of March	
1st April to 30th June	June Quarter	On or before the 15th of June		On or before the 15th of June	
* Individual whose taxable business income for latest tax year is less than one million rupees is not liable to pay advance tax					
QUARTERLY AND ANNUAL WITHHOLDING INCOME TAX STATEMENT		SECTION 149 AND 165 OF THE INCOME TAX ORDINANCE, 2001 & RULE 44 OF THE INCOME TAX RULES, 2002			
Quarterly Withholding Income Tax Statement - Section 165(1) of the Income Tax Ordinance, 2001 & Rule 44(2) of the Income Tax Rules, 2002					
Period Covered	Quarter		Due Date of Filing		
1st July to 30th September	September Quarter		20th October		
1st October to 31st December	December Quarter		20th January		
1st January to 31st March	March Quarter		20th April		
1st April to 30th June	June Quarter		20th July		
<p>Revision of a quarterly withholding income tax statement - section 165(2A) of the Income Tax Ordinance, 2001: Any person who having furnished the statement, discovers any omission or wrong statement therein, may file a revised statement within 60 days of filing of the statement.</p>					
Annual Withholding Statement - Section 165(7) of the Income Tax Ordinance, 2001					
The annual withholding statement is required to be submitted by 31st of July following the end of the tax year.					
Annual Withholding Statement - Section 149 of the Income Tax Ordinance, 2001 (Salary) & Rule 44(5) of the Income Tax Rules, 2002					
The annual withholding statement is required to be submitted by 31st of July following the end of the tax year.					
PAYMENT OF TAX COLLECTED OR DEDUCTED - SECTION 160 OF THE INCOME TAX ORDINANCE, 2001 & RULE 43 OF THE INCOME TAX RULES, 2002					
Withholding Agent			Time of Payment		
Where the tax has been collected or deducted by the Federal Government or a Provincial Government			On the day the tax was collected or deducted		
Where the tax has been collected or deducted by a person other than the Federal or a Provincial Government			within seven days from the end of each week ending on every Sunday		
FILING OF SALES TAX RETURN					
Category of Registered Person	Frequency of Filing	Tax Authority	Due Date of filing of Annexure-C	Due date of Payment	Due Date of Filing
All Categories	Monthly	Federal Board of Revenue	10th of next month	15th of next month	18th of next month
All Categories	Monthly	Sindh Revenue Board	10th of next month	15th of next month	18th of next month
All Categories	Monthly	Punjab Revenue Authority	10th of next month	15th of next month	18th of next month
All Categories	Monthly	Islamabad Capital Territory	10th of next month	15th of next month	18th of next month
All Categories	Monthly	Khyber Pakhtunkhwa Revenue Authority	10th of next month	15th of next month	18th of next month
All Categories	Monthly	Balochistan Revenue Authority	10th of next month	15th of next month	18th of next month
CNG	Quarterly	Federal Board of Revenue	Quarterly		
Manufacturer	Annual	Federal Board of Revenue	30th September of the following tax year		
<p>Revision of a monthly sales tax return filed with above mentioned tax authorities: A registered individual, AOP and company may file a revised return within 120 days of filing the return subject to the approval of the Commissioner. Commissioner approval is not required if the return is filed within 60 days and the tax payable is more than the amount paid or the refund.</p>					

Offices in Pakistan

Karachi Office	Lahore Office	Islamabad Office
Address: Office No. 807, 8th Floor, Q.M House, Plot No. 11/2, Elander Road, Off. I.I Chundrigar Road, Karachi	Address: 3rd Floor, Pace Towers, Plot No. 27, Block-H, Gulberg 2, Lahore	Address: Office No. 12 & 13, 3rd Floor, Fazal Arcade, F-11 Markaz, Islamabad
Telephone number: +92-21-32212382-3	Telephone number: +92 42 3575 4821	Telephone number: +92 51 222 8138
Email address: khi@njmi.net	Email address: nasirgulzar@njmi.net	Email: Islamabadoffice@njmi.net
URL: www.njmi.net	URL: www.njmi.net	URL: www.njmi.net