

GOVERNMENT OF PAKISTAN  
Revenue Division  
Central Board of Revenue  
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Islamabad, the 8<sup>th</sup> June ,2006

**NOTIFICATION**  
**(Income Tax)**

**S.R.O. 619 (I)/2006-** In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Central Board of Revenue is pleased to direct that the following further amendment shall be made in the Income Tax Rules, 2002, the same having been previously published as required by sub-section (3) of the said section.

In the aforesaid Rules, in Chapter-V, after rule 19, the following new rules shall be inserted, namely :-

**“19A. Certificate of Residence.** (1) Where any person, resident in Pakistan, seeks to obtain a certificate of residence from the Competent Authority of Pakistan for its presentation before the tax authorities of another country with which Pakistan has signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion, for the purposes of obtaining tax credit or fiscal relief, the person may submit an application in this behalf in the Form prescribed below, namely :-

**Form of Application for Obtaining**  
**Certificate of Residence**

To  
The Competent Authority of Pakistan,  
Central Board of Revenue,  
Constitution Avenue,  
Islamabad.

Sir,  
Whereas the applicant is resident in Pakistan by way of [INSERT: Entitlement to residence.....] in respect of the Tax year ending on [INSERT: Date.....], and has earned [INSERT: Type/Head of Income.....] income in [INSERT: Name of the country.....], during the period [INSERT: From.....To.....]; and that Pakistan and [INSTERT: Name of the other country.....] have signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion, dated....., which entitles the applicant to a reduced tax rate/tax credit/tax sparing credit/fiscal relief in [INSERT: Name of the Country.....] upon issuance of a Certificate of Residence by the Competent Authority of Pakistan, for which purpose, all relevant particulars are as under, namely:-

1	Name / Nomenclature of the Applicant	
2	Whether Individual, AOP or Company?	
3	CNIC / Registration / Incorporation No	
4	Address in Pakistan	
5	Telephone / Fax / email address	
6	National Tax Number	
7	Income declared for the Tax Year	
8	Name and Designation of Tax Authority to which the Certificate is intended for presentation	
9	Type (s) / Particulars of Income Earned	

Copies of the following documents in support of our claim are enclosed, namely:-

- (1) Proof of earning of income in the foreign country;
- (2) Copy of NIC;
- (3) Copy of NTN Certificate;
- (4) Copy of the Certificate of Incorporation (if applicable) ; and
- (5) Copy of the Income Tax Return for the latest tax year (if applicable)

**Verification**

I \_\_\_\_\_ son/daughter/wife of Mr. \_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct.

2. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Date \_\_\_\_\_  
Place \_\_\_\_\_

Signature.....

**Signatures:** .....  
Name: .....

(2) The Competent Authority of Pakistan, if required, shall cause to call for a report from the Commissioner concerned.

(3) The Commissioner after verifying all the relevant facts as stated by the taxpayer in the application shall submit his report within fifteen days of the receipt of the application by him.

(4) The Competent Authority of Pakistan shall decide upon the request of the taxpayer and issue the Certificate of Residence as per the Form prescribed below within forty five days of the submitting of the application, namely:-

[CERTIFICATE OF RESIDENCE FOR PRESENTATION BEFORE THE TAX AUTHORITIES OF  
.....IN RESPECT OF THE TAX YEAR .....] ]

I certify that Mr/Ms/M/s \_\_\_\_\_ is resident in Pakistan by way of \_\_\_\_\_, and subject to taxes in Pakistan covered in the Agreement for Avoidance of Double Taxation and Fiscal Evasion between Pakistan and ..... The particulars relating to his/her/its person, and the details of economic activities and tax paid in Pakistan during the Tax Year are as under, namely:-

- (a) Name :.....
- (b) Address :.....
  - (i). Residence :.....
  - (ii) Office :.....
- (c) Telephone : (Res).....(Off).....(Fax).....
- (d) CNIC/Registration/Passport No. 

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- (e) National Tax No. 

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- (f) Personal Status.....
- (g) Main Sources of Income :.....
- (h) Other Source(s) of Income: .....
- (i) Income Declared/Assessed for the Tax year: .....
- (j) Total Tax Paid/Payable for the Tax year: .....
- (k) LTU/ RTO: .....

**THE COMPETENT AUTHORITY**  
**Member (Direct Taxes)**

(5) In respect of each tax year a separate application shall be submitted by the taxpayer, and a separate Certificate shall be issued by the Competent Authority of Pakistan.

(6) In case the Competent Authority of Pakistan decides not to issue a Certificate of Residence, it shall communicate its decision along with reasons of rejection thereof to the applicant taxpayer within forty five days of the submitting of the application.

**19B. Certificate of payment of tax in Pakistan.** (1) Where any person, non-resident in Pakistan, seeks to obtain a certificate of payment of tax in Pakistan by way of deduction, collection or otherwise, which attains finality or which is a final tax under any provision of the Ordinance or that of the Agreement for the Avoidance of Double Taxation and Fiscal Evasion between Pakistan and the country of residence of the applicant taxpayer, for presentation before the tax authorities of the country of his residence, the person may submit an application to the Competent Authority of Pakistan in the Form prescribed below, namely:-

**Form of Application for Obtaining Certificate**  
**Of Payment of Tax in Pakistan**

To  
The Competent Authority of Pakistan,  
Central Board of Revenue,  
Constitution Avenue,

Islamabad.

Sir,

Whereas the applicant was resident in [INSERT: Name of the country.....], by reason of [INSERT: Nationality, Incorporation, Situs of Management.....], and thus non-resident in Pakistan in respect of the Tax year ending on .....; and that Pakistan and [INSTERT: Name of the country of residence.....] have signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion dated....., which entitles the applicant to a tax credit / fiscal relief in respect of the tax paid in Pakistan, in the country of his residence upon issuance of a Certificate of Payment of Tax Paid by the Competent Authority of Pakistan. The relevant details in this regard are as under, namely:-

1	Name / Nomenclature of the Applicant	
2	Country of Residence	
3	Personal Status [Individual, AOP, Company]	
4	Tax Year	
5	Particulars / details of income earned in Pakistan	
6	Total tax paid in Pakistan for the Tax Year	
7	Has any appeal been filed against the imposition of the aforementioned tax in Pakistan?	
8	Have you applied or intend to apply for the refund or adjustment of the tax paid against demand of any other year?	

Copies of the following documents in support of our claim are enclosed, namely:-

- (i) Proof of income earned in Pakistan
- (ii) Proof of tax paid in Pakistan
- (iii) Proof of residence in the other country

**Verification**

I \_\_\_\_\_ son/daughter/wife of Mr. \_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct.

2. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Date \_\_\_\_\_  
Place \_\_\_\_\_

Signatures: .....  
Name: .....

(2) The Competent Authority of Pakistan, if required, shall cause to call for a report from the Commissioner concerned.

(3) The Commissioner after verifying all the relevant facts as stated by the taxpayer in the application shall submit his report within fifteen days of the receipt of the application by him.

(4) The Competent Authority of Pakistan shall decide upon the request of the taxpayer, and issue a certificate of payment of tax in Pakistan, as per the Form prescribed below within forty five days of the submitting of the application, namely:-

**Form of Certificate of Payment of Tax in Pakistan  
issued by the Competent Authority**

[CERTIFICATE OF TAX PAID IN PAKISTAN FOR PRESENTATION BEFORE THE TAX  
AUTHORITIES OF .....IN RESPECT OF THE TAX YEAR .....]

I certify that Mr/Ms/M/s.....being non-resident in Pakistan has paid income tax in Pakistan in respect of the Tax Year ending on .....as per the following details:-

- 1.Name:.....
- 2.Address:.....
- (i). Residence :.....
- (ii) Office :.....
- 3.Telephone : (Res).....(Off.....(Fax).....
- 4. National Tax No. (if any) 

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- 5. Personal Status .....
- 6. Main Sources of Income: .....
- 7. Other Source(s) of Income: .....
- 8. Total income declared / assessed: .....
- 9. Total tax paid during the year: .....
- 10. Tax Office: LTU / RTO : .....

Note: Average exchange rate prevalent during the year was US\$ 1 = PKR .....

**THE COMPETENT AUTHORITY  
Member (Direct Taxes)**

(5) After issuance of the certificate of payment of tax in Pakistan, the Commissioner shall earmark the amount of tax covered by the certificate against refund or adjustment in lieu of tax demand of the taxpayer in respect of any prior or subsequent tax year, under any circumstances.

(6) In case the Competent Authority of Pakistan decides not to issue a certificate of payment of tax in Pakistan, it shall communicate its decision along with the reasons of rejection thereof to the applicant taxpayer within sixty days of the submitting of the application at the available address in Pakistan.

**19C. Certificate for tax sparing credit.** Where any person, non-resident in Pakistan, seeks to obtain a certificate for tax sparing credit in respect of income earned through a permanent establishment situated in Pakistan, under a provision, if any contained therein, of the Agreement for the Avoidance of Double Taxation and Fiscal Evasion between Pakistan and the country of residence of such taxpayer, may submit an application to the Competent Authority of Pakistan in the Form prescribed below, namely:-

**Form of Application for Obtaining Certificate  
for Tax Sparing Credit**

To  
The Competent Authority of Pakistan,  
Central Board of Revenue,  
Constitution Avenue,

Islamabad.

Sir,

Whereas the applicant was resident in [INSERT: Name of the country.....], by reason of [INSERT: Nationality, Incorporation, Situs of Management.....], and thus non-resident in Pakistan in respect of the Tax year ending on .....; and that Pakistan and [INSTERT: Name of the country of residence.....] have signed an Agreement for the Avoidance of Double Taxation and Fiscal Evasion dated....., which entitles the applicant to a tax credit / fiscal relief in respect of the tax paid in Pakistan, in the country of his residence upon issuance of a Certificate of Payment of Tax Paid by the Competent Authority of Pakistan. The relevant details in this regard are as under, namely:-

1	Name / Nomenclature of the Applicant	
2	Country of Residence	
3	Personal Status [Individual, AOP, Company]	
4	Tax Year	
5	Particulars / details of income earned in Pakistan	
6	Admitted tax liability paid / payable in Pakistan	
	Total tax payable in Pakistan in case tax incentives / fiscal benefits would not have been allowed Has any appeal been filed against any order of any tax authority in Pakistan?	
7	Amount qualifying for normal tax credit	
8	Amount qualifying for tax sparing credit	

Copies of the following documents in support of our claim are enclosed, namely:-

- (i) Proof of income earned in Pakistan
- (ii) Proof of tax paid in Pakistan
- (iii) Proof of residence in the other country

verification

I \_\_\_\_\_ son/daughter/wife of Mr. \_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct.

2. I also declare that to the best of my knowledge, I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Date \_\_\_\_\_  
Place \_\_\_\_\_

Signature.....

Signatures: .....  
Name: .....

(2) The Competent Authority of Pakistan, if required, shall cause to call for a report from the Commissioner concerned.

(3) The Commissioner after verifying all the relevant facts as stated by the taxpayer in the application shall submit his report within fifteen days of the receipt of the application by him.

(4) The Competent Authority of Pakistan shall decide upon the request of the taxpayer, and issue a certificate for tax sparing credit, as per the Form prescribed below within 45 days of the submitting of the application, namely:-

**Form of Certificate for Tax Sparing  
Credit issued by the Competent Authority**

[CERTIFICATE FOR TAX SPARING CREDIT FOR PRESENTATION BEFORE THE TAX AUTHORITIES OF  
.....IN RESPECT OF THE TAX YEAR .....] ]

I certify that Mr/Ms/M/s..... being non-resident in Pakistan has paid income tax in Pakistan in respect of the Tax Year ending on .....as per the following details:-

- (a).Name :.....
- (b).Address :.....
- (i). Residence :.....
- (ii) Office :.....
- (c).Telephone : (Res).....(Off.....(Fax).....
- (d). National Tax No. (if any) 

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- (e) Personal Status .....
- (f) Main Sources of Income: .....
- (g) Other Source(s) of Income: .....
- (h) Total income declared / assessed: .....
- (i) Total tax paid during the year .....
- (j) Total amount of tax spared: .....
- (k) Tax Office: LTU / RTO : .....

Note:- Average exchange rate prevalent during the year was US\$ 1 = PKR .....

**THE COMPETENT AUTHORITY  
Member (Direct Taxes)**

**(5)In case the Competent Authority of Pakistan decides not to issue a certificate for tax sparing credit, it shall communicate its decision along with the reasons of rejection thereof to the applicant taxpayer within sixty days of the submitting of the application at the available address in Pakistan”.**

(4(1)Int.Tax OPS/06)

(Salman Nabi)  
Member (Direct Taxes)/Additional Secretary