

## [INCOME TAX LAW IN PAKISTAN](#)



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### **Income Tax Pakistan income tax legislation in pakistan**

Tax Year in Pakistan Tax year is a period of twelve months ending on 30th June and shall be denoted by the calendar year in which the said date falls. Taxable Income in Pakistan It is the total income of a person for a tax year reduced by the total of any deductible allowances, under the Ordinance, for the year. A person is entitled to a deductible allowance for the amount of any Zakat paid by the person in a tax year under the Zakat & Ushr Ordinance, 1980.

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Prior to the amendments made in the year 2010 in the Income Tax Ordinance, 2001, the income tax law used to give special and favourable treatment to the salaried women taxpayers (by allowing a higher exemption threshold). However, after the amendment in 2010, this relief has been withdrawn. Now there is same tax rate for both men and women salaried workers. There are no special tax deductions or tax credits applicable only to women.

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### **Income Tax Law in Pakistan Income Tax Taxes**

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### **Tax Law in Pakistan ZAFAR ASSOCIATES LLP**

A person resident in Pakistan is entitled to a relief in tax on any income earned abroad, if such income has already been subjected to tax outside Pakistan. Proportionate relief is allowed on such income at an average rate of tax in Pakistan or abroad, whichever is lower.

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Exempt incomes, income taxable under the FTR, capital gain on disposal of specified listed securities, income entitled to 100% tax credit on account of equity investment, and income of non-profit organisations, trusts, and welfare institutions are not subject to levy of ACT.

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Federal Board of Revenue a state owned agency of Government Pakistan , dealing with customs , Income Tax, Sales Tax , Federal Excise and Inland Revenue.

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### **PAKISTAN TAX LAWS Home Income Tax Sales Tax**

Income Tax. Every prescribed person has to furnish a return of income for a tax year whose taxable income for the year exceeds the maximum amount that is not chargeable to tax under the ordinance for the year .

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### **Pakistan PKF Assurance Audit Tax Advisory and**

to the lower of the foreign income tax paid or the Pakistan tax payable in respect of that income. Pakistan. PKF Worldwide Tax Guide 2015/16 5 The tax authorities have the power in respect of a transaction between associates to distribute, apportion, or allocate income, deductions, or tax credits between such associates to reflect the

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### **Tax Law Akhtar Ali M A LL B and Asim Zulfiqar Ali LL B**

(b) Income Tax Law in Pakistan History, Evolution & Development In the Indo-Pak, the history of modern income taxation dates to 1860, although prior to that license taxes based on profits, trades and professions were in vogue.

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