



# TAX ON IMMOVABLE PROPERTY

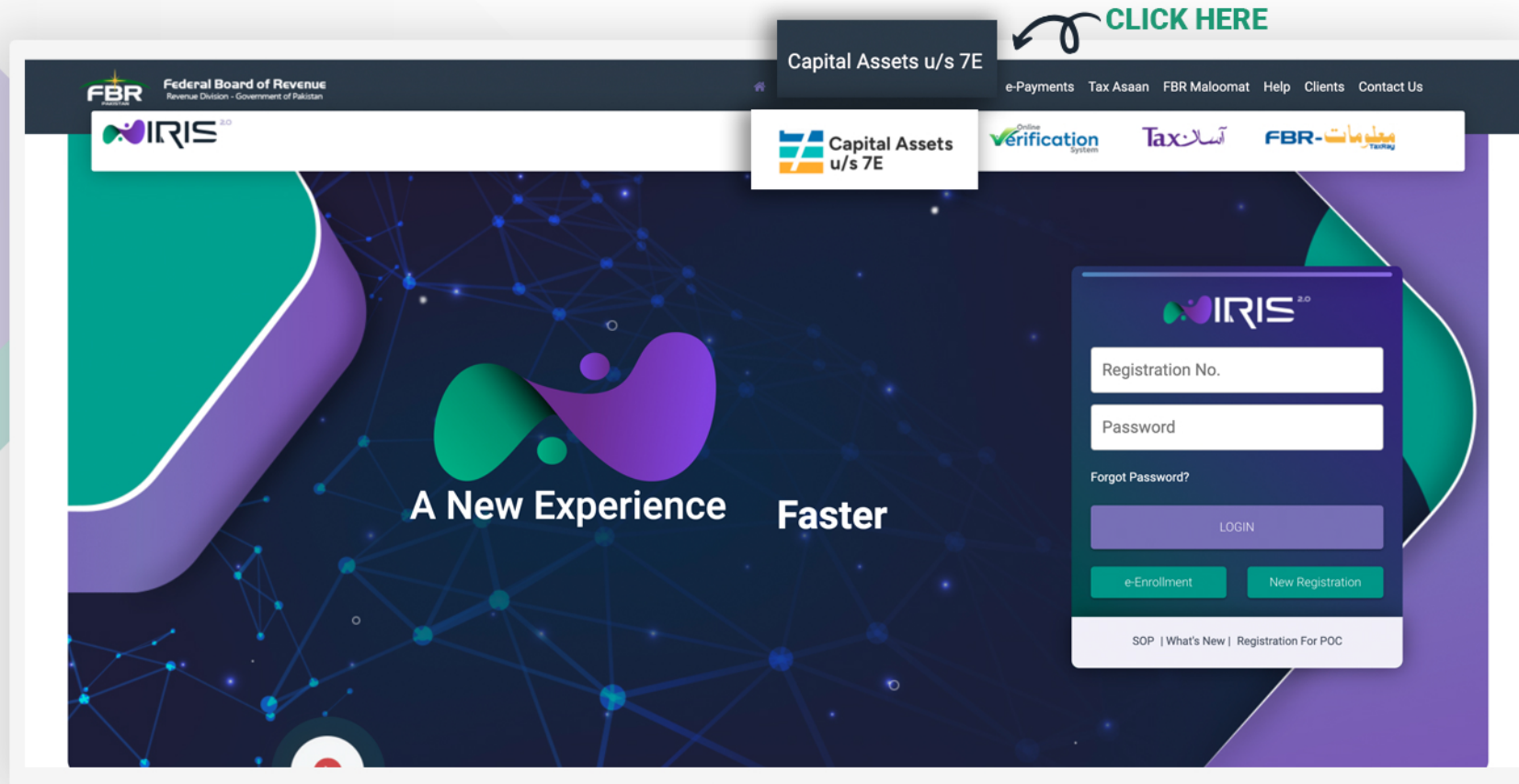
Here is how a taxpayer can pay the **tax on immovable property**.



# UNREGISTERED USER

The unregistered taxpayers will follow the below steps to pay the tax;

**01:** On the IRIS 2.0 Log-in screen, the taxpayer will click on **“Capital Assets u/s 7E”** from the mega menu or the icon **“Capital Assets u/s 7E”** given below.

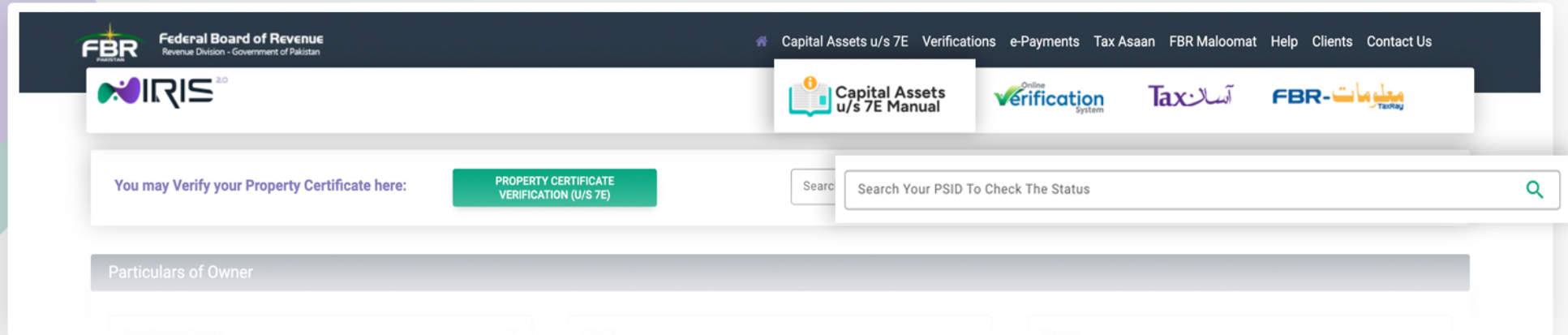


The screenshot shows the IRIS 2.0 login interface. At the top, there is a navigation bar with the FBR logo and the text "Federal Board of Revenue Revenue Division - Government of Pakistan". Below this, there is a header area with the IRIS 2.0 logo and a navigation menu. A callout box labeled "Capital Assets u/s 7E" is positioned over the navigation menu, with an arrow pointing to the text "CLICK HERE". The main content area features a dark blue background with a network of blue dots and lines. In the center, there is a large graphic with the text "A New Experience Faster". On the right side, there is a login form with the following fields: "Registration No.", "Password", and "Forgot Password?". Below these fields is a "LOGIN" button. At the bottom of the login form, there are two buttons: "e-Enrollment" and "New Registration". At the very bottom of the page, there is a footer with the text "SOP | What's New | Registration For POC".

# 7E PAGE

The next opened screen will redirect the unregistered taxpayer to the 7E page.

Clicking on “**Capital Assets u/s 7E Manual**” will redirect the taxpayer to the PFD file of the user’s manual for filing tax on immovable property.



Next, on the top a search bar will be present where the taxpayer can enter the **PSID** or **CPR** for search. Upon clicking the **search**, the status of the PSID or CPR will be shown.

# 7E PAGE

Right under the search bar, the unregistered taxpayer will input the “**Particulars of Owner**”, as follows;

Registration Type

CNIC

Name

Email

Cell #

Tax Year

Residential Address

Business Address

## Particulars of Owner

Registration Type\*

CNIC\*

Name\*

Email\*

Cell No\*

Tax Year\*

Residential Address\*

Business Address

# 7E PAGE

Then resides the section of **“Particular of Registering / Transferring Authority of Immovable Property”**, where the unregistered taxpayer will enter the required mandatory details.

Particulars of Registering / Transferring Authority of Immovable Property

Province* <input type="text"/>	District Please Select District <input type="text"/>	Reg./Trans. Authority Type* <input type="text"/>
Registration Authority <input type="text"/>	Tax Office (as per selected district)* <input type="text"/>	

Particulars of The Property

Property Type <input type="text"/>	Measurement Unit* <input type="text"/>	Complete Address* <input type="text"/>
Town/Tehsil Please Select Tehsil <input type="text"/>	City/District* <input type="text"/>	Total Area* <input type="text"/>

Is this property constructed?

Yes  No

In the next section of **“Particulars of The Property”**, mandatory information will be added by the unregistered taxpayer.

Also, a question will be asked **“Is this property constructed?”** The unregistered taxpayer will check the relevant radio button i.e. **YES/No**. In case the taxpayer checks the Yes radio button, the system will ask the user to enter the covered area. In case NO, the taxpayer will move on to the next area.

# 7E PAGE

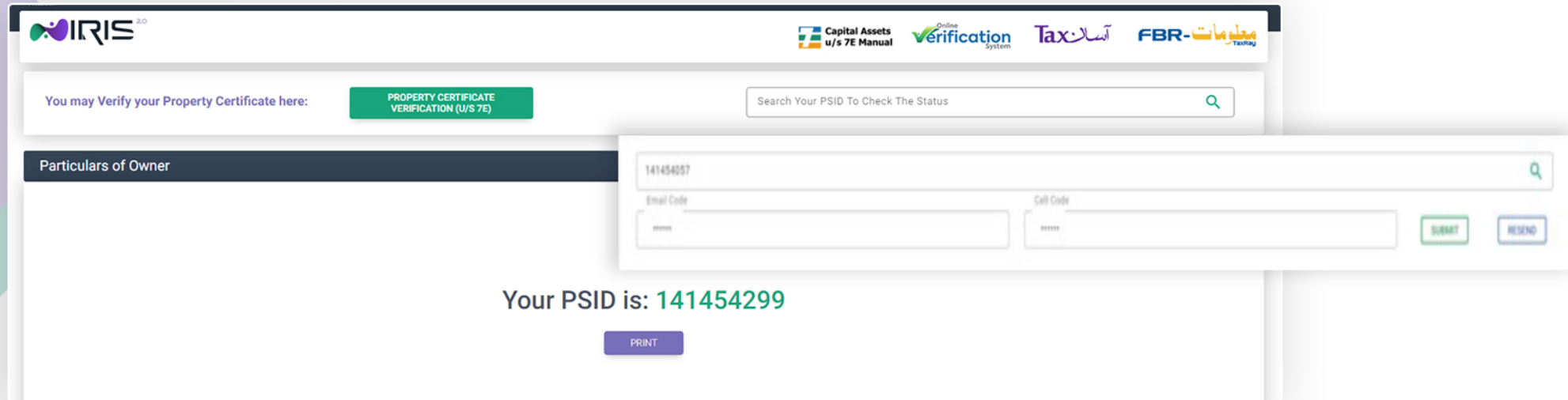
The last section is “**Value of Property and Tax Computation**” where the unregistered taxpayer will declare the cost of the property, Fair Market Value, and the system will calculate the tax on the said property mandatory information will be provided and the unregistered taxpayer will click on the “**Submit**” button.

### Value of Property and Tax Computation

<input type="text" value="Cost Declared Value*"/>	<input type="text" value="Fair Market Value*"/>	<input type="text" value="Tax on deemed income u/s 7E @20% (Of 5% of FMV)*"/>
<input type="text" value="Amount in words*"/>		
<input type="button" value="SUBMIT"/>		

# 7E PAGE

The system will generate the **PSID** for the user.



The screenshot displays the IRIS 2.0 web interface. At the top, there are navigation links for 'Capital Assets u/s 7E Manual', 'Online Verification System', 'Tax', and 'FBR-معلومات Taxray'. Below the navigation, a green button labeled 'PROPERTY CERTIFICATE VERIFICATION (U/S 7E)' is visible. A search bar at the top right contains the text 'Search Your PSID To Check The Status'. The main content area is titled 'Particulars of Owner' and shows a search result for the PSID '141454299'. Below the result, there are input fields for 'Email Code' and 'Cell Code', both containing asterisks, and 'SEND' and 'RESEND' buttons. A 'PRINT' button is located at the bottom of the result area.

The taxpayer can **search for this PSID or if paid CPR** in the search text box on the top of the page.

# 7E PAGE

After entering the 2FA (Factor Authentication) user will submit the search. An information box will appear stating the user about the payment and the user can also download the certificate by clicking the link.

You may Verify your Property Certificate here: [PROPERTY CERTIFICATE VERIFICATION \(U/S 7E\)](#)

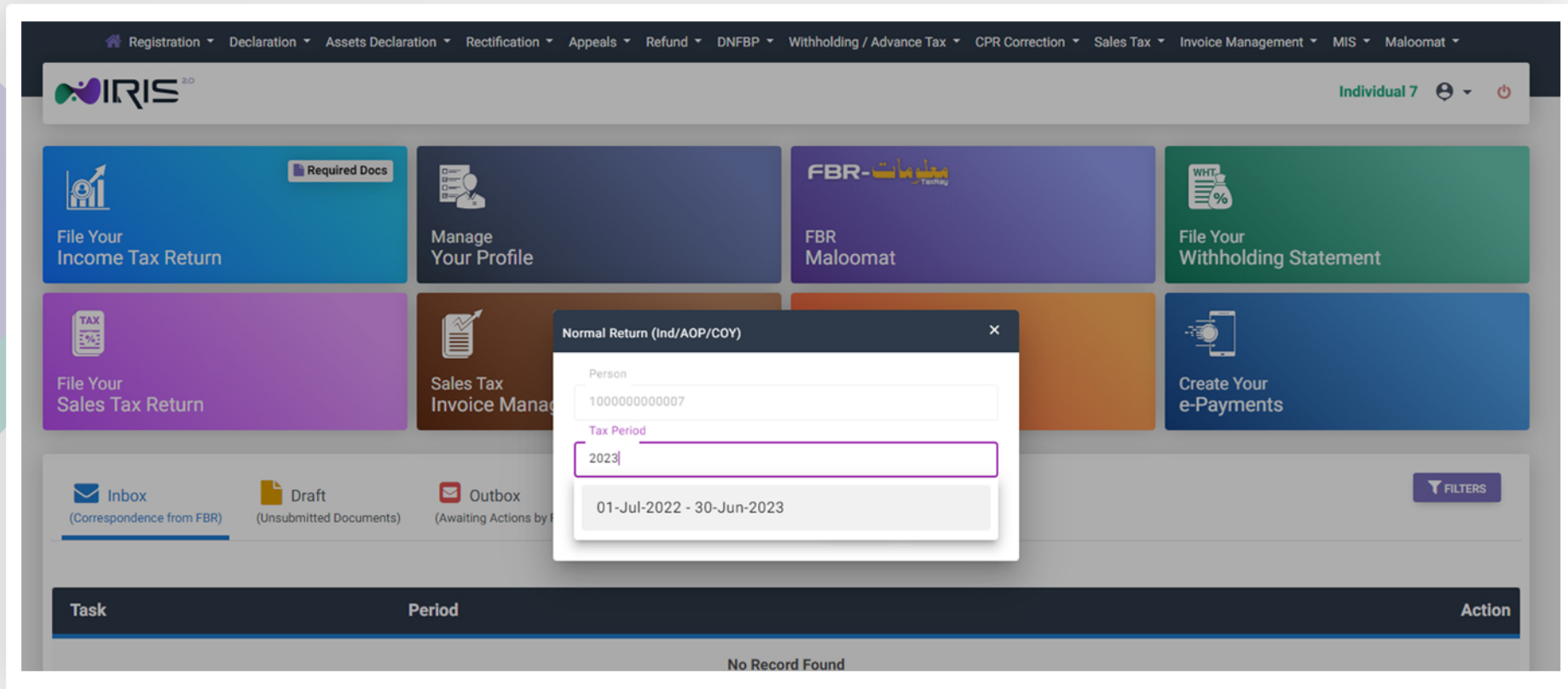
<b>PSID:</b> 141454299	<b>Full Name:</b> TestUser	<b>Tax Office:</b> CTO LAHORE	<b>District:</b> Astore
<b>Registration No:</b> 3742154646465	<b>Tax Year:</b> 2023	<b>Status:</b> Paid	<b>Province:</b> PUNJAB
<b>PSID Date:</b> 01-September-2023		<b>Address:</b> test	

[PRINT CERTIFICATE](#) [PRINT CPR](#) [CLOSE](#)



# REGISTERED TAXPAYER

In the case of a registered taxpayer, the taxpayer will log in to IRIS and initiate the process or tax return.



Registration ▾ Declaration ▾ Assets Declaration ▾ Rectification ▾ Appeals ▾ Refund ▾ DNFBP ▾ Withholding / Advance Tax ▾ CPR Correction ▾ Sales Tax ▾ Invoice Management ▾ MIS ▾ Maloomat ▾

IRIS 2.0 Individual 7

Required Docs

File Your Income Tax Return

Manage Your Profile

FBR Maloomat

File Your Withholding Statement

File Your Sales Tax Return

Sales Tax Invoice Management

Create Your e-Payments

Inbox (Correspondence from FBR) Draft (Unsubmitted Documents) Outbox (Awaiting Actions by FBR)

FILTERS

Normal Return (Ind/AOP/COY)

Person  
1000000000007

Tax Period  
2023

01-Jul-2022 - 30-Jun-2023

Task	Period	Action
No Record Found		

# 7E PAGE

In the Data tab, from the menu on the left hand, the taxpayer will click on **“Tax Chargeable / Payments”**. From the drop-down menu, **“Capital Assets”** will be selected.

**Tax Chargeable / Payments** >

- Deductible Allowances
- Tax Chargeable
- Tax Reductions
- Tax Credits
- Adjustable Tax
- Final / Fixed / Minimum / Average / Relevant / Reduced Tax
- Capital Assets u/s 7E
- Computations

IMPORT PREVIOUS RETURN
PREPARE PSID
CALCULATE

Description	Code	Cost / Declared Value	Fair Market Value	
Agriculture Property excluding Farmhouse	7100	45,000,000	35,000,000	+
<i>Agriculture Property excluding Farmhouse - - I-9/3 Islamabad - Islamabad (Exempted)</i>	7100	45,000,000	35,000,000	👁️ ✎️ 🗑️
Farmhouse	7101	55,000,000	45,000,000	+
<i>Farmhouse - - Address here - Rawalpindi Cantonment (Not Exempted)</i>	7101	55,000,000	45,000,000	👁️ ✎️ 🗑️
Residential Property	7102			+
Commercial Property	7103			+
Industrial Property	7104			+
Any other immovable capital asset	7105			+
<b>Total Value of capital assets</b>	<b>7106</b>		<b>80,000,000</b>	
<b>Total value of capital assets taxable under section 7E</b>	<b>7107</b>	<b>55,000,000</b>	<b>45,000,000</b>	
<b>Deemed Income under section 7E</b>	<b>7108</b>		<b>2,250,000</b>	
<b>Tax on deemed income under section 7E</b>	<b>923183</b>	<b>45,000,000</b>		

After clicking the tab, a form will appear, from where the taxpayer will select the relevant type of immovable capital asset.

# 7E PAGE

Once the property information is entered, the taxpayer shall click on the “**Calculate**” button.

Search Amount Code/Description				
<span>IMPORT PREVIOUS RETURN</span> <span>PREPARE PSID</span> <span>CALCULATE</span>				
Description	Code	Cost / Declared Value	Fair Market Value	
Agriculture Property excluding Farmhouse	7100	45,000,000	35,000,000	+
<i>Agriculture Property excluding Farmhouse - - I-9/3 Islamabad - Islamabad (Exempted)</i>	7100	45,000,000	35,000,000	👁️ ✎️ 🗑️
Farmhouse	7101	55,000,000	45,000,000	+
<i>Farmhouse - - Address here - Rawalpindi Cantonement (Not Exempted)</i>	7101	55,000,000	45,000,000	👁️ ✎️ 🗑️
Residential Property	7102			+
Commercial Property	7103			+
Industrial Property	7104			+
Any other immovable capital asset	7105			+
<b>Total Value of capital assets</b>	<b>7106</b>		<b>80,000,000</b>	
<b>Total value of capital assets taxable under section 7E</b>	<b>7107</b>	<b>55,000,000</b>	<b>45,000,000</b>	
<b>Deemed Income under section 7E</b>	<b>7108</b>		<b>2,250,000</b>	
<b>Tax on deemed income under section 7E</b>	<b>923183</b>	<b>45,000,000</b>		

VIEW, EDIT & DELETE BUTTONS

Also, using the three buttons, as shown in the screen below, the taxpayer can **View, Edit or Delete** the values.

# 7E PAGE

Once the property information is entered, the taxpayer shall click on the **“Calculate”** button.

Capital Assets u/s 7E
×

Measurements\*

Marla

Total Area\*

7

Complete Address\*

Dummy address

Town / Tehsil\*

Abbottabad Havelian

City / District\*

Abbottabad

Whether excluded under sub-section(2) or sub-section(3) of 7E

Yes (Exempted)  No (Not Exempted)

Reason for exclusion\*

One capital asset self-owned by the taxpayer

Is this property Constructed?

Yes  No

Covered Area\*

35,000

FBR Property Valuation (Excel)

CANCEL

SUBMIT

Upon selecting any of the above capital assets type a dialogue box will appear and ask the user the following questions:

Measurements

Total Area

Complete Address

Town/Tehsil

City / District

Exclusion (in case of selecting YES, the user will be given a dropdown of options to select the relevant exemption type)

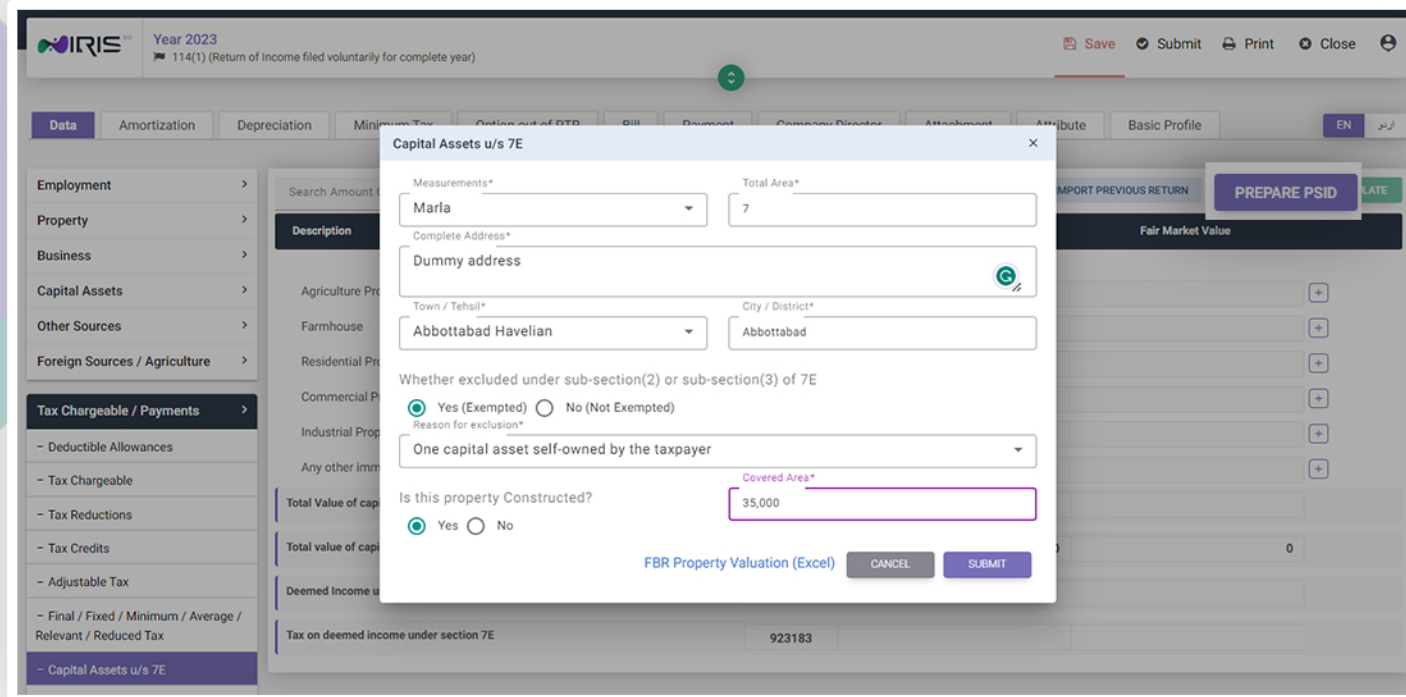
Constructed YES/NO

Once the user has given all the information a row will be added to the main form.

# 7E PAGE

The taxpayer must declare the value of the property and fair market value, upon which the tax against this property will be calculated.

It is also to mention here that only properties worth more than 250 Million are to be declared in this section.



Press **Submit** and a calculation will be made against the given value.

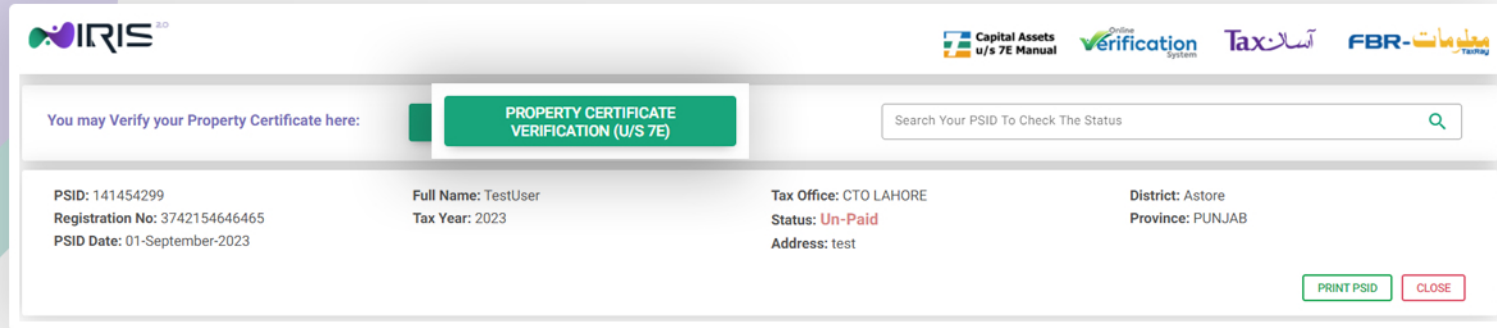
Now press the **Prepare PSID** button and a dialog box will appear stating the information of the amount to be paid.

Fill in the requisite information and press submit. PSID will be generated.

# CERTIFICATE VERIFICATION

After the submission of the return the same information can be seen in the print of the return.

Once the user has paid the tax, a barcode image will appear in front of the 7E computation and will ask the user for authentication. Once authenticated a printer image will appear, which will download the certificate.



The screenshot shows the IRIS 2.0 interface for Property Certificate Verification (U/S 7E). At the top, there are logos for Capital Assets u/s 7E Manual, Verification System, Tax (آسان), and FBR - عسکارات (TaxRay). Below the logos, there is a search bar labeled "Search Your PSID To Check The Status" with a magnifying glass icon. A green button labeled "PROPERTY CERTIFICATE VERIFICATION (U/S 7E)" is visible. Below the search bar, there is a table of user details:

PSID: 141454299	Full Name: TestUser	Tax Office: CTO LAHORE	District: Astore
Registration No: 3742154646465	Tax Year: 2023	Status: <b>Un-Paid</b>	Province: PUNJAB
PSID Date: 01-September-2023		Address: test	

At the bottom right of the interface, there are two buttons: "PRINT PSID" and "CLOSE".

Once the certificate is generated, the bar code can be verified by clicking "Property Certificate Verification".

# CERTIFICATE VERIFICATION

The following screen will open where the officer will enter the reference number and click on the “Verify” button.

The screenshot shows the FBR Online Verification System interface. At the top, there is the FBR Pakistan logo and the text 'Federal Board of Revenue Revenue Division - Government of Pakistan'. On the right, it says 'Online Verification System'. A left-hand navigation menu lists various services, with 'Property Certificate Verification (u/s 7E)' highlighted in green. The main content area is titled 'Property Certificate Verification (u/s 7E)' and includes a sub-header 'Verify Certificate for Property falling under u/s 7E'. Below this is an 'Enter Information' section with a 'Bar Code Reference' input field containing '5KGvXe', an 'Enter Code' field with a refresh icon, a '? Help' link, and a 'Verify' button. A progress indicator shows 'Enter Bar Code Reference' as the first step and 'Enter Code' as the second. Below the progress bar, instructions state: 'Enter Information in the above form and click Verify. OR Choose the desired service from left panel to proceed to the verification services.'



# HELPLINE

National: 051 111 772 772

International: +92 51 111 772 772

Email: [helpline@fbr.gov.pk](mailto:helpline@fbr.gov.pk)

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