WITHHOLDING TAX STATEMENTS
U/S 165 OF INCOME TAX ORDINANCE 2001
(Data Validation Checks)

As the withholding tax statements can be prepared and submitted in any of the following modes:

      a. Online Data Entry
      b. Excel Based File attachment
      c. Mixture of Online and Excel based

In case of online data entry, the checks are performed in live mode and associated messages are displayed accordingly. However, for preparing data of withholding tax statements in Excel format, the data should be provided in accordance with the instructions given below:

Sr.	Column Name	Data Validation Checks/ Instructions
1	Taxpayer-ID Type	Should be one of N, C, F, D, A, T, R or P **N**=> NTN, **C**=> CNIC, **F**=FTN, **D**=CDC No., **A**=Bank Account No. **T**= Telephone or Mobile No. **R**= Reference No. **P**=> Passport No.
2.	Taxpayer's NTN/FTN	If Taxpayer-ID Type = "N" or "F" then Taxpayer's NTN/FTN should be a valid 9-Digit NTN/FTN with leading zeros and check digit (e.g 0132145-3)
3.	Taxpayer's CNIC	If Taxpayer-ID Type = "C", then Taxpayer's CNIC must be a valid CNIC with dashes, e.g 42301-2509891-5.
4.	Passport Number	If Taxpayer-ID Type = "P", then passport number should be provided comprising minimum of 8-characters and maximum of 30. Passport No. is allowed only for non-resident individuals.
5.	Taxpayer's Name	Must be provided
6.	Taxpayer's Address	Must be provided
7.	Payment Nature	Must be provided and should be among the Payment Natures defined in the Payment Nature Table available in the Excel Sheet Template).
8.	Payment Section Code	Payment Section Code must be provided and it should be among the Payment Section Code Table (the code table is available in the Excel Sheet Template).
9.	Payment Date	Payment Date must be provided in the format of YYYYMMDD.
10.	Payment Amount	Amount Paid should must be provided (rounded in Pak Rupees, no decimal values are allowed)
11.	Tax Rate	Tax rate should be according to the rates given in the Payment Section Code Table. For deduction u/s 149 on salary payments, the rate should be worked out as (Rate = Tax-Amount/Payment Amount) which can and even can be zero if the payment amount is zero or otherwise.
12.	Tax Amount	If, Tax Deducted is Y, then this field must be > Zero Else If Tax Deducted is N, then it can be Zero as well

		If Tax Deducted is A (Adjustment), then it can be Negative
13.	Is Tax Deducted	It must be one of "Y", "N" or "A" If Tax is deducted, then fill "Y", If Tax is not deducted then fill "N", If Tax is Adjusted, then fill "A".
14.	Tax Deposited Amount	a) If tax deducted is "Y" then it should be Zero or a positive value b) If tax deducted is "N" then it should be Zero or left blank c) If tax deducted is "A" then it should be a negative value provided with "-" sign.
15.	Deposit Date	**If Tax Deposit Amount is greater than zero**, then it must be provided in the format of YYYYMMDD (with Number Format).
16.	CPR Number	**If Tax Deposit Amount is greater than zero,** then CPR Number must be provided.
17.	Provision of Law	**If Tax Deducted = "N",** then provide either Provision of Law or Exemption Certificate Number.
18.	Exemption Certificate No	**If Tax Deducted = "N",** then this field must be provided accordingly.
19.	Certificate Date	**If Tax Deducted = "N",** then this date must be provided in YYYYMMDD format (with Number Format)
20.	Certificate Authority	**If Tax Deducted = "N",** then it must be provided.

Following identification types are allowed at the time of e-filing of withholding tax statements:

Sr.	Section	Contents	Identification Types
1	148	Import of goods	N=NTN, F=FTN, C=CNIC
	149	Payment of salary	N=NTN, C=CNIC
	153	Payment for goods, services and execution of contracts	N=NTN, F=FTN, C=CNIC
	154	Payment of export realization	
	155	Payment of rent of property	
	156	Payment of prizes or winnings	
	156A	Payment of commission/ discount on petroleum products	
	156B	Payment of withdrawal from pension fund	
	231A	Payment of cash against withdrawal from bank	
	231AA	Issuance of banking instruments	
	231B	Registration of motor vehicles	
	233	Payment of brokerage or commission	
	233A	Dealings with stick exchanges	
	234	Receipt of motor vehicle tax (token tax)	
	236A	Receipt of proceeds of auction	
2	150	Payment of Dividend	N=NTN, F=FTN, C=CNIC, D=CDC No., A=Bank Account No.
3	151	Payment of profit on debt	N=NTN, F=FTN, C=CNIC, A=Bank Account No.
4	152	Payment to Non-Residents (Having PE in Pakistan)	N=NTN
		Payment to Non-Residents (Not having PE in Pakistan)	N=NTN, P=Passport Number, T= Telephone No. of non-resident person
5	153A	Payment to Non-Resident Media Persons	N=NTN, P=Passport Number
6	234A	Receipt of natural gas consumption bills	N=NTN, F=FTN, C=CNIC, R=Reference No. of gas connection
7	235	Receipt of electricity consumption bills	N=NTN, F=FTN, C=CNIC, R=Reference No. of electricity connection
8	236	Receipt of telephone usage bills	N=NTN, F=FTN, C=CNIC, T=Telephone/Mobile Phone No.
9	236B	Issuance of domestic air travel ticket	N=NTN, C=CNIC, T=Phone No. or Mobile Phone No.