

# Import Of Vehicles

**Taxpayer's Facilitation Guide**

Brochure- \_\_\_\_\_  
February 2008

Revenue Division <b>Federal Board of Revenue</b> Government of Pakistan	<a href="mailto:helpline@fbr.gov.pk">helpline@fbr.gov.pk</a> 0800-00-227, 051-111-227-227 <a href="http://www.fbr.gov.pk">www.fbr.gov.pk</a>
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## *Our Vision*

*To be a modern, progressive, effective, autonomous and credible organization for optimizing revenue by providing quality service and promoting compliance with tax and related laws*

## *Our Mission*

*Enhance the capability of the tax system to collect due taxes through application of modern techniques, providing taxpayer assistance and by creating a motivated, satisfied, dedicated and professional workforce*

## *Our Values*

*Integrity*

*Professionalism*

*Teamwork*

*Courtesy*

*Fairness*

*Transparency*

*Responsiveness*

*For assistance and information on tax matters*

*Please contact our help line center through*

*Toll Free Telephone 0800-00-227*

*Telephone 051-111-227-227 or 051-111-227-228*

*Fax 051-9205593*

*E-mail [helpline@fbr.gov.pk](mailto:helpline@fbr.gov.pk)*

*or*

*Visit our tax facilitation center (located in all major cities) or any tax office*

*or*

*Visit our website at [www.fbr.gov.pk](http://www.fbr.gov.pk)*

Revenue Division  
Federal Board of Revenue  
Government of Pakistan

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## **Introduction**

This brochure provides basic information for the benefit and use of Overseas Pakistanis who intend to import/send vehicle to Pakistan. The brochure explains in detail the conditions laid down in the Import Trade Policy and the structure of taxes under the Customs Act, 1969, Income Tax Ordinance, 2001, Sales Tax Act, 1990 and Federal Excise Act, 2005.

*This brochure is to assist the Overseas Pakistanis and it reflects the legal position at the time of printing. In case of any conflict the legal provisions of the law shall always prevail over the contents of this brochure.*

### **Comments and suggestions**

We welcome your comments about this brochure and your suggestions for future editions.

You can e-mail us at  
[memberfate@fbr.gov.pk](mailto:memberfate@fbr.gov.pk)

or

You can write to us at the following  
address:

**Facilitation and Tax Payer  
Education Wing,  
Federal Board of Revenue, 1st Floor,  
Aziz Ghani Plaza, Fazal ul haq Road,  
Blue Area, Islamabad.  
Phones 051-9204379, 9204527**

## IMPORT OF VEHICLES

1. The Trade Policy and Customs rules allow import of vehicles into Pakistan. Both new and used vehicles can be imported.
2. New vehicles can be imported freely by any one, under the generally applicable import procedures and requirements, like any other goods, on payment of applicable duty and taxes.
3. Used vehicles can be imported only by Pakistani Nationals under any of the following three schemes (certain restrictions and conditions apply):
  - Transfer of residence
  - Gift
  - Personal baggage
4. The terms and conditions applicable for the import of vehicles under the above mentioned three schemes are tabled below:

Table – I

S. No	Requirements	Applicable terms and conditions		
		Transfer of Residence Scheme	Gift Scheme	Personal Baggage Scheme
a.	Eligibility to import	Once in two years (700 days after the date of Bill of Entry / Goods Declaration of an earlier import under any of the three schemes)		
b.	Non Eligibility to import	Any stolen vehicle or with chassis tampered or having fake and forge documents		
c.	Type of vehicle that can be imported	Cars meant for transport of passengers, busses, vans, trucks & pickups including 4X4 vehicles  Agricultural tractors, bulldozers, laser land levelers and combined harvesters  Motor cycles and scooters	Cars meant for transport of passengers, busses, vans, trucks & pickups including 4X4 vehicles  Agricultural tractors, bulldozers, laser land levelers and combined harvesters	Cars meant for transport of passengers, busses, vans, trucks & pickups including 4X~4 vehicles Agricultural tractors, bulldozers, laser land levelers and combined harvesters
d.	Model of the vehicle	Not more than three years old model (year of manufacturer)	Not more than three years old model (year of manufacturer)	Not more than three years old model (year of manufacturer)
e.	Importer's Period of stay out-side Pakistan	A minimum of 700 days stay out-side Pakistan during the immediately preceding three years from the date of application	A minimum of 700 days stay out-side Pakistan during the immediately preceding three years from the date of application	A minimum of 180 days stay out-side Pakistan during the immediately preceding seven months from the date of application

f.	Donee (To whom the vehicle can be gifted)	Not applicable	A family member normally resident in Pakistan i.e.:  i. By parents to children (adult)  ii. By children (adult) to parents  iii. By either of the spouse  iv. By sister to sister or brother v. By brother to brother or sister	Not applicable
g.	Procedure and Documents etc.	i. Goods declaration in the prescribed form as per Annexure I  ii. Purchase receipt of the vehicle  iii. Bill of lading, if applicable, dated not later than 120 days from the arrival of the applicant  iv. Attested photo copy of the passport or Pakistan origin card (Original will be required at the time of clearance)  v. Valid driving license of the applicant vi. Acknowledged copy of the declaration given to the customs on arrival by the applicant	i. Goods declaration in the prescribed form as per Annexure I  ii. Purchase receipt of the vehicle  iii. Bill of lading showing name and address of the consignee  iv. Attested photo copy of the passport of Pakistan origin card of the donor  v. CNIC of the donee	i. Goods declaration in the prescribed form as per Annexure I  ii. Purchase receipt of the vehicle  iii. Bill of lading, if applicable, dated not later than 120 days from the arrival of the applicant  iv. Attested photo copy of the passport or Pakistan origin card (Original will be required at the time of clearance)

5. Two different regimes are in force for levy of the taxes payable on import of vehicles, under the above schemes. In this facilitation material, these are referred as **Special Regime** and **Normal Regime**.

Special Regime covers:

Certain specified used vehicles imported under the aforesaid three schemes.

Normal Regime covers:

New vehicles imported under the aforesaid three schemes;

Used vehicles imported under the aforesaid three schemes but are not covered under the special regime; and

Regular import of new vehicles

### SPECIAL REGIME

6. Under the "Special Regime" the taxes are levied on the basis of engine capacity, ***irrespective of the value of the vehicle and the optional or additional*** accessories. The accumulated amount of taxes, covering Custom Duty, Sales Tax, Income Tax and Capital Value Tax based on engine capacity, on import of the used ***vehicles meant for transport of passengers***, are tabled below:

TABLE – II

Type of vehicle (Used vehicles meant for transport of passengers)	Taxes
Upto 800 CC (Asian makes only)	US\$ 4,000
Upto 800 CC (Other than Asian makes)	US\$ 6,000
From 801 CC to 1000 CC	US\$ 5,000
From 1001 CC to 1300 CC	US\$ 10,000
From 1301 CC to 1500 CC	US\$ 14,000
From 1501 CC to 1600 CC	US\$ 17,000
From 1601 CC to 1800 CC excluding jeeps (Asian makes only)	US\$ 21,000

For enquiries about applicable duties and taxes on vehicles other than those meant for

transport of passengers, please contact FBR's Help Line Center.

7. The amount of taxes stated in Table – II, above, are reduced on account of depreciation in value of the vehicle at the rate of 2% for each completed month subject to a maximum of 50%.

Each completed month for depreciation is calculated from the date of first registration of the vehicle abroad to the date of entry into Pakistan.

8. The amount of taxes stated in Table – II above, are payable in US Dollars or equivalent amount in Pak Rupees converted at the rates prevailing at the time of making the payment of the taxes.
9. The following example would explain how the amount of taxes payable are determined under the above mentioned Special Regime:

Particulars	Example-I Transfer of Residence	Example-II Gift scheme	Example-III Personal baggage
Engine capacity	800 CC (Asian Make)	1299 CC (Any Make)	1700 CC (Asian Make)
Date of registration abroad	1 <sup>st</sup> Jan, 2005	1 <sup>st</sup> July, 2006	1 <sup>st</sup> May, 2007
Date of entry into Pakistan	10 <sup>th</sup> July, 2007	10 <sup>th</sup> July, 2007	10 <sup>th</sup> July, 2007
Period between first registration and entry into Pakistan	30 Months and 10 days	12 Months and 10 days	02 Months and 10 days
Completed months	30 Months	12 Months	02 Months
Depreciation @ 2% per month	60%	24%	4%
Admissible depreciation (restricted to 50%)	50%	24%	4%
Full amount of taxes	US \$ 4,000	US \$ 10,000	US \$ 21,000
Reduction in taxes to the extent of the amount of depreciation	US \$ 2,000 (50% of US \$ 4,000)	US \$ 2,400 (24% of US \$ 10,000)	US \$ 840 (4% of US \$ 21,000)
Actual amount of taxes payable	US \$ 2,000	US \$ 7,600	US \$ 20,160

## NORMAL REGIME

10. Under the “**Normal Regime**” the taxes are levied on the basis of both engine capacity and value of the vehicle.

11. Normal regime covers the import of following categories of vehicles:

New vehicles imported under the aforesaid three schemes;

Used vehicles imported under the aforesaid three schemes but are not covered under the special regime; and

Regular import of new vehicles.

12. The rates of taxes under the normal regime on import of vehicles meant for transportation of passengers are tabled below:

TABLE – III

Type of vehicle (meant for transport of passengers)	Customs Duty on Value Assessed (See Para 13 below)	Sales Tax on Duty paid value	Income Tax on Sales Tax paid value	Special Federal Excise Duty on duty paid value
Used vehicles (Not covered under special regime)				
From 1601 CC to 1800 CC (Other than Asian makes)	75.00%	15.00 %	5.00%	1.00%
From 1601 CC to 1800 CC (Jeeps)	75.00%	15.00 %	5.00%	1.00%
From 1801 CC and above	90.00%	15.00 %	5.00%	1.00%
New Cars (Regular import or under aforesaid three schemes)				
Upto 800 CC	50.00%	15.00 %	5.00%	1.00%
From 801 CC to 1000 CC	55.00%	15.00 %	5.00%	1.00%
From 1001 CC to 1300 CC	60.00%	15.00 %	5.00%	1.00%
From 1301 CC to 1500 CC	60.00%	15.00 %	5.00%	1.00%
From 1501 CC to 1600 CC	75.00%	15.00 %	5.00%	1.00%

From 1601 CC to 1800 CC	75.00%	15.00 %	5.00%	1.00%
From 1801 CC and above	90.00%	15.00 %	5.00%	1.00%

13. The value of a vehicle for the purpose of levy of above taxes is determined as under:

a. Export model - FOB value at the time of its manufacture, as certified by the manufacturer or its authorized local agent.

b. Domestic model - FOB value for similar export model certified by the manufacturer or its authorized agent, plus 5% of the C&F value.

c. In addition, the followings incidental charges and costs are added:

i. Value of optional / additional accessories;

ii. Local agent's commission;

iii. Ocean/air freight is calculated from the country where originally manufactured;

iv. Insurance in the country where manufactured or where first registered (in case of non-availability of insurance memo an amount equivalent to 1% of C&F value);

v. Landing charges at the rate of 1% of the CIF value;

vi. Other incidental charges;

14. In case of used vehicles, the value determined as above, is reduced on account of depreciation of the vehicle at the rate of 2% for each completed month subject to a maximum of 50%.

Each completed month for depreciation is calculated from the date of first registration abroad of the vehicle to the date of entry into Pakistan.

15. The following examples based on notional values, would explain how the value of a vehicle is determined for the purpose of levy of taxes, under the above-mentioned Normal Regime.

Particulars	Example-I Transfer of Residence	Example-II Gift Scheme OR Regular Import	Example-III Gift Scheme	Example-IV Personal Baggage
Engine capacity and make	1800 CC European make, Used car	1600 CC Any make, New Car.	1800 CC Any make, Used car	2200 CC Any make, Used Car.
FOB value as certified by the manufacturer at the time of its manufacture	US \$ 1,000	US \$ 1,000	US \$ 1,000	US \$ 1,000
Optional / additional accessories	US \$ 100	US \$ 100	US \$ 100	US \$ 100
Local agent's commission	US \$ 100	US \$ 100	US \$ 100	US \$ 100
Freight from country in which vehicle originally manufactured e.g. (Osaka, Japan to Karachi-Pakistan)	US \$ 100	US \$ 100	US \$ 100	US \$ 100
Sub- total(C & F value)	US \$ 1,300	US \$ 1,300	US \$ 1,300	US \$ 1,300
Insurance @ 1% of C & F value	US \$ 13	US \$ 13	US \$ 13	US \$ 13
Sub- total (CI F value)	US \$ 1,313	US \$ 1,313	US \$ 1,313	US \$ 1,313
Landing charges @1% of CI F value	US \$ 13	US \$ 13	US \$ 13	US \$ 13
Other incidental charges, if any	US \$ 74	US \$ 74	US \$ 74	US \$ 74
Value assessed	US \$ 1,400	US \$ 1,400	US \$ 1,400	US \$ 1,400
Date of first Registration abroad	1 <sup>st</sup> Feb, 2005	NA	1 <sup>st</sup> Feb, 2006	10 <sup>th</sup> April, 2007
Date of Entry in to Pakistan	10 <sup>th</sup> July, 2007	NA	10 <sup>th</sup> July, 2007	10 <sup>th</sup> July, 2007
Period between first registration and entry into Pakistan	29 Months & 10 days	NA	17 Months & 10 days	3 months
Completed months	29 Months	NA	17 Months	3 months
Depreciation @ 2% per month	58 %	NA	34 %	6%
Admissible depreciation (Restricted to 50%)	50%	Nil	34%	6%
Reduction in value to the extent of admissible depreciation	US \$ 700 (50% of US \$ 1,400)	Nil	US \$ 476 (34% of US \$ 1,400)	US \$ 84 (6% of US \$ 1,400)
Depreciated value in US \$ for the purpose of levy of duty	US \$ 700	US \$ 1,400	US \$ 924	US \$ 1,316
Prevailing exchange rate	US \$ 1 =Rs. 60	US \$ 1 =Rs. 60	US \$ 1 =Rs. 60	US \$ 1 =Rs. 60
Depreciated value in Pak Rupees for the purpose of levy of duty	Rs. 42,000	Rs. 84,000	Rs. 55,440	Rs. 78,960

16. Once the value is determined the amount of taxes payable is calculated as under:

Value determined of 1600 CC new vehicle Under gift scheme (Example II)		<u>Rs. 84,000</u>	
Custom Duty - applicable rate 75% (75% of Value determined)	<u>Rs. 84,000</u>		Rs. 63,000
Sales Tax - applicable rate 15% (15% of Value determined plus Custom Duty Total)	Rs. 84,000 <u>Rs. 63,000</u> <u>Rs. 1,47,000</u>		Rs. 22,050
Income Tax - applicable rate 05% (05% of Value determined plus Custom Duty plus Sales Tax Total)	Rs. 84,000 Rs. 63,000 <u>Rs. 22,050</u> <u>Rs. 1,69,050</u>		Rs. 8,452
Special Federal Excise Duty - applicable rate 1.00% (1.00% of Value determined plus Custom Duty Total)	Rs. 84,000 <u>Rs. 63,000</u> Rs. 147,000		<u>Rs. 1,470</u>
Total Taxes			<u>Rs. 94,972</u>

*Each tax rupee that you pay helps Pakistan improve its standing, economically and socially, in the nations of the world.*

*If you are not satisfied  
– Tell us.*

*If you are satisfied  
– Tell others*

1. EXPORTER'S/CONSIGNOR'S NAME AND ADDRESS				2. DECLARATION TYPE		3. VALUATION METHOD		4. PREVIOUS REF			
				5. PAGE 1 OF PAGES		6. CUSTOMS OFFICE		7. BANK CODE			
				8. IGM/EGM REFERENCE & DATE		8a. INDEX					
10. IMPORTER'S/CONSIGNEE'S/PASSENGER'S NAME & ADDRESS				9. DRY PORT IGM/EGM REFERENCE & DATE		9a. INDEX					
				11. DECLARANT (OTHER THAN EXPORTER/IMPORTER)						12(a) TEL:	
14. NTN		15. STR NO. / PASSPORT NO.		16. WAREHOUSE LICENCE NO.		17. TRANSACTION TYPE					
18. DOCUMENTS ATTACHED E-FORM NO. & DATE INV [ ] B/G BL/AWB/ [ ] IT EXMP CO [ ]				19. LC / DD NO. AND DATE				20. COUNTRY OF DESTINATION			
				21. CURRENCY NAME & CODE				30. MARKS/CONTAINER NOS.			
22. VESSEL/MODE OF TRANSPORT		23. BL, AWB, CON- NO. & DATE		24. EXCHANGE RATE				26. PAYMENT TERMS			
		25. PORT OF SHIPMENT		26. PAYMENT TERMS							
27. PORT OF DISCHARGE		28. PLACE OF DELIVERY		29. DELIVERY TERMS							
31. NUMBER OF PACKAGES		32. TYPE OF PACKAGES		33 (a) GROSS WT (KG)		34. VOLUME M3					
35. GENERAL DESCRIPTION OF GOODS <small>36. IN THE CASE OF DANGEROUS GOODS, INDICATE HAZARD CLASS/DIV; FLASHPOINT (IN C°)</small>				(b) NET WT (KG)							
				37. ITEM NO. <b>01</b>		38. QUANTITY (a) Unit type		38(b) No of units		39. CO CODE	
42. ITEM DESCRIPTION OF GOODS						46. LEVY		47. RATE		48. SUM PAYABLE (PKR)	
43. UNIT VALUE		44. TOTAL VALUE		45. CUSTOMS VALUES (PKR)							
DECLARED		ASSESSED		DECLARED		ASSESSED		DECLARED		ASSESSED	
37. ITEM NO. <b>02</b>		38. QUANTITY (a) Unit type		38(b) No of units		39. CO CODE		40. SRO NO.		41. HS CODE	
42. ITEM DESCRIPTION OF GOODS						46. LEVY		47. RATE		48. SUM PAYABLE (PKR)	
43. UNIT VALUE		44. TOTAL VALUE		45. CUSTOMS VALUES (PKR)							
DECLARED		ASSESSED		DECLARED		ASSESSED		DECLARED		ASSESSED	
49. SRO/TEST REPORT NO & DT			50. FOB VALUE			54. LANDING CHARGES @%					
			51. FREIGHT			55. OTHER CHARGES					
			52. CFR VALUE			56. ASSESSED VALUE					
			53. INSURANCE %			57. TOTAL REBATE CLAIM/ASSMNT U/S 81					
58. MACHINE NO. & DATE		59. REVENUE RECOVERED CODE   LEVY		60. AMOUNT (PKR)		61. A.O'S SIG. & STAMP		64. I/We declare that the above particulars are true & correct			
		TOTAL:				62. P.A. SIG. & STAMP		DECLARANT'S NAME & DESIGNATION SIG & DATE			
						63. OUT OF CHARGE SIG. & STAMP		65. C/F/D NO. & DATE			
								66. BANK STAMP			

**Continued.**

**GOODS DECLARATION. GD-I**

**FOR BOND SECTION'S USE**

**INQUIRY  
ADVICE/AMENDMENT /REJECTION  
(WITH GROUNDS)**

REGISTRATION BY CUSTOMS SHED STAFF  
 A) DATE OF RECEIPT  
 B) TIME OF RECEIPT  
 C) REGN. NO

REGISTRATION BY PORT AUTHORITIES

WHARFAGE CHARGES \_\_\_\_\_  
 STORAGE CHARGES \_\_\_\_\_  
 GATE PASS \_\_\_\_\_

BOOK & PAGE NO      DATE

EXAMINATION REPORT BY CUSTOMS SHED STAFF

PHYSICAL EXAMINATION

OBJECTIVE VERIFICATION

A) LOCATION-----  
 B) INSPECTED THE WHOLE COMPRISING -----CASES  
 C) EXAMINED -----% SELECTED CAES BEARING  
 NOS-----  
 D) CONTAINER NOS  
 -----  
 E) MARKS AND NUMBERS  
 -----  
 F) IGM/EGM -----  
 INDEX-----

**DISCREPANCIES**

SPECIFICATION  
 QUANTITY   
 ORIGIN   
 PCT HEADING   
 WEIGHT (GROSS/NET)   
 DATE OF MFG/EXPIRY-----  
 OTHERS   
 SPECIAL REMARDS

YES      NO

DECLARATIONS AS PER PACKING LIST           

**HAS THE VALUE BEEN APPRAISED**           

IF YES, MENTION THE VALUE \_\_\_\_\_

IS SAMPLE FORWARDED TO GROUP/LAB           

ANY ADDITIOANL EXAM REPORT SHEET           

(ATTACHED)

**DETAILED REPORT:**

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EO (name, sig, seal & dt)      AO (name, sig, seal & dt)      PA(name, sig, seal & dt)      AC (name, sig, seal & dt)

**IMPORT/EXPORT/IN-BOND/EX-BOND/TRANSIT**

DATE	TIME	CONTAINEDR/ VEHICLE NO	NO. OF PKGS	GATE PASS NO.	SEAL NO.	M.R. NUMBER AND DATE
						Allow loading
						AO (name, sig, seal & dt)
						PA ( name, sig, dt)
TOTAL DECLARED						AC (name, sig, Seal & dt)
CLEARED						
BALANCE						

## CERTIFICATE

(To be issued by the Pakistan Diplomatic Mission)

1. This is to certify that from the documents and evidence produced by Mr/Mrs/Miss..... his/her/total income by legitimate earnings during his/her stay in.....  
From..... To ..... has been calculated as under:-

(i) Gross income.....(in words).....  
.....

(ii) Net savings after deduction of taxes, board and lodging expenses @ \$ 10/5 per day for .....days.....  
(in words).....  
.....

2. The documents on which this certificate is based are annexed herewith for presentation to the Authority alongwith the certificate at the time of applying for issue of import permission.

3. Also certified that it has been made clear to the applicant that the issue of the certificate does not in any way imply any commitment on the part of the Authority to issue the import permission, which shall be governed by the rules and Regulations in force at the time of filling of complete application with them.

4. The certificate is valid for six months for presentation to the Authority along with applications on Annex-III and other documents prescribed therein.

Signature.....

Date..... (Name of the official in block letters)

Designation .....

Place.....Seal of the Mission. ....

**GIFT UNDERTAKING**[See paragraph 1(d)  
Appendix-'E'](To be executed by a Pakistani national for the purpose of gift of motor car to a member of his family in  
Pakistan)I.....Son/daughter of.....  
resident.....of.....declare as under:-

- (i) that I proceeded abroad on .....  
and I have completed two years stay abroad on.....
- (ii) that I propose to send a car as gift to my.....  
(state relationship) who is living permanently in Pakistan at the following address:-  
(Name).....  
(Full address).....  
(Age) .....  
(in case of son/daughter).
- (iii) that I have not imported a car for myself or for any member of my family during the  
past two years.
- (iv) that I shall not import another car within a period of two years even if I return within  
this period on retirement or transfer;
- (v) that the car is not being gifted to a minor;
- (vi) Details of my Passport are as under;  
No. ....Date of issue.....  
Place of issue.....issued by.....
- (vii) that the car will be/has been purchased out of my own earning outside Pakistan.

Signature .....  
Name .....  
(in block letters)  
(Full Address(abroad)).....  
.....

Dated.....

Certified that the above declaration/undertaking has been executed and signed by  
Mr./Mrs./Miss. .... who is residing at the following address,  
before me:- .....

2. The statement at (i), (iii), (vi) and (vii) have been verified by me. The undersigned has further  
verified that the applicant did not visit Pakistan for a period of more than 60 days at a time during  
the last two years. This certificate which is being issued in quadruplicate under the instructions of  
the Ministry of Commerce is valid for six months for presentation to the Authority along with  
application on Annex-III and other documents prescribed therein.

Place.....

Date .....

Enclosures .....

Signature.....

Name

Seal of Pakistan Mission.....

# Other Facilitation and Tax Education Material Produced by Federal Board of Revenue

## *Computer software*

*Income Tax Assistant Version 1.0 for the tax year 2003*

*Income Tax Assistant Version 1.1 for the tax year 2004*

*Income Tax Assistant Version 1.1 for the tax year 2005*

*For computing chargeable income from salary, property, business, capital gains and other sources, exclusions from income, taxable income, applicable gross income tax, reductions, credits etc. and income tax payable / refundable*

*For generating related computations, returns, certificates, statements, wealth statement and its reconciliation*

## *Publications*

*Brochure – 001 Universal self-assessment and record keeping*

*Brochure – 002 Business accounts, documents and records*

*Brochure – 003 Taxation of income from salary*

*Brochure – 004 Taxation of income from property*

*Brochure – 005 Collection and deduction of tax at source*

*Brochure – 006 How to fill in income tax forms*

*Brochure – 007 Charities*

*Brochure – 008 Income Tax Appeals*

*Brochure – 009 Taxation of income from dividend*

*Brochure – 010 Depreciation, initial allowance and  
amortization of capital expenditure*

*Brochure – 011 The mechanism of Alternate Dispute Resolution*

*Brochure – 012 Taxpayer's Charter*

*Brochure – 013 Import of vehicles*

*Quarterly Review*

*Year Book*

## *Under Publication*

*Pakistan Baggage Rules*

*Taxation of capital gains*

*Taxation of income from profit on debt*

*Incomes subject to final taxation*

*Sales Tax guide*

*F A T E*

*“Facilitation And Tax Education “*

*Is the Key to*

*Voluntary Compliance*

*And*

*Voluntary Compliance*

*Is the Key to*

*“Better Revenues”*

*Grievance*